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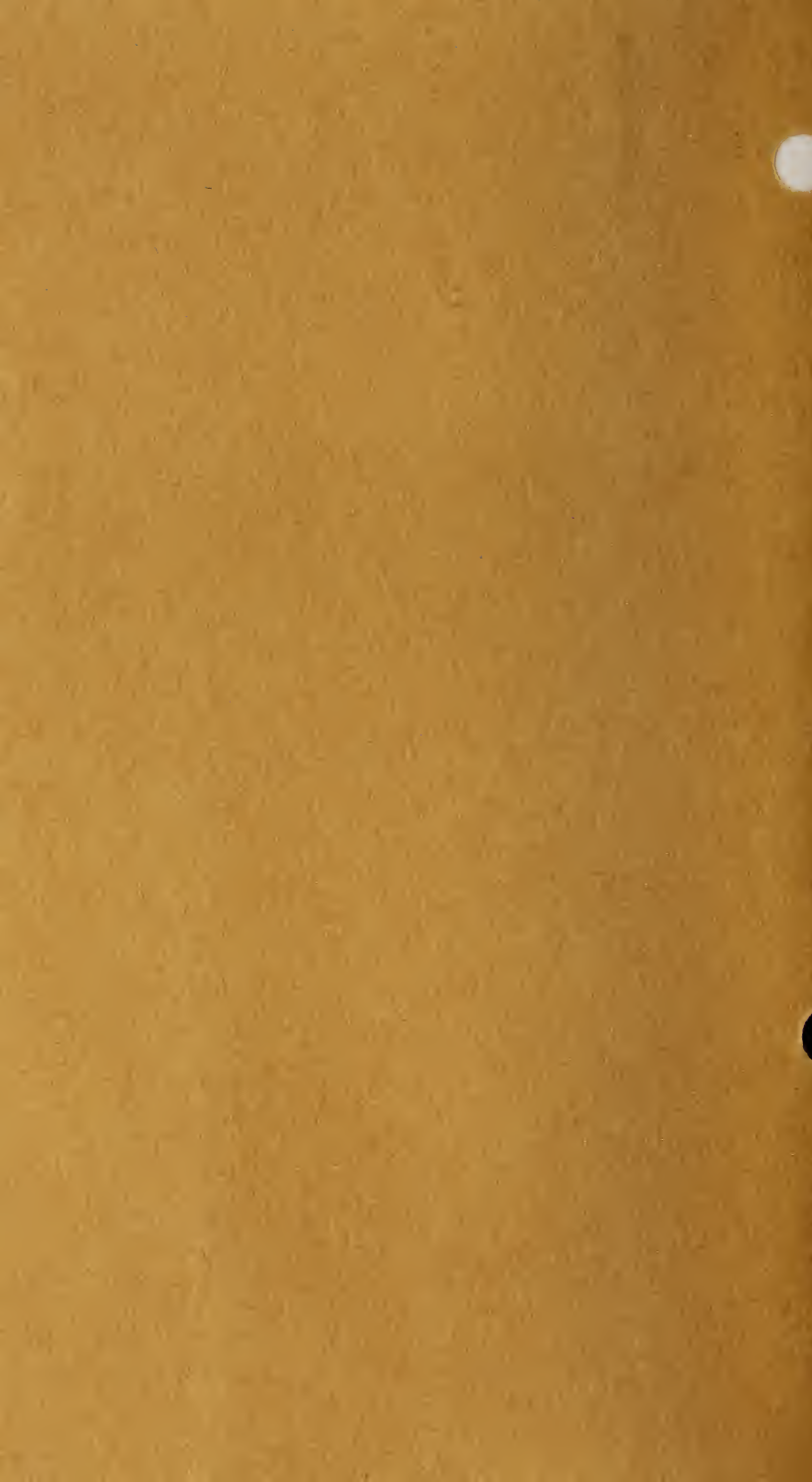
**CTIONS TO ENUMERATORS
FOR
SINESS AND MANUFACTURES
1939**

**SIXTEENTH DECENNIAL CENSUS
OF THE UNITED STATES**

[FZ-10]

**U. S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**

(16-306)



U. S. DEPARTMENT OF COMMERCE



HARRY L. HOPKINS, *Secretary*

BUREAU OF THE CENSUS

WILLIAM LANE AUSTIN, *Director*

INSTRUCTIONS TO ENUMERATORS FOR BUSINESS AND MANUFACTURES

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SIXTEENTH
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UNITED STATES

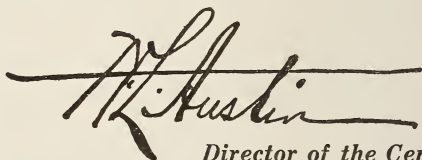


U. S. DEPARTMENT OF COMMERCE

BUREAU OF THE CENSUS,

Washington, December 1, 1939.

The following technical instructions to enumerators employed in taking the Censuses of Business and Manufactures for the calendar year 1939 are hereby approved and these employees of the Bureau of the Census are directed to follow them.

A handwritten signature in dark ink, appearing to read "W. L. Austin". The signature is written in a cursive style with a long horizontal line extending to the left and another extending to the right, crossing under the name.

Director of the Census.

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SECTION A

General Instructions

I. Formal Regulations

1. *Supervision.*—In general, the District Supervisors are directly responsible for the collection of reports in the 1940 canvass of Business and Manufactures. Enumerators, therefore, will perform their work under the direct supervision of the District Supervisor. However, for the purpose of expediting the canvass, the work in certain large cities and surrounding industrial areas has been placed in direct charge of an Area Manager with a staff of one or more Assistant Area Managers, assigned from Washington. In these areas the enumerators will conduct their work in accordance with instructions from the Area Managers. Furthermore, the enumerators in these "selected" areas must understand that references to District Supervisors in these and supplemental instructions will, in their case, mean Area Managers.

Throughout the canvass the District Supervisors will be obliged to delegate certain of their duties to the Assistant District Supervisor and in some cases to squad leaders. Consequently, enumerators must also adhere to instructions from the Assistant District Supervisor and such squad leaders as may be designated as their immediate superiors.

2. *Rules and Regulations.*—The rules and regulations which follow, as well as those contained on the schedules, must be carefully studied and observed. If questions or difficulties arise which are not covered by the instructions, enumerators should apply to their supervisor for information regarding the proper procedure.

3. *Legal Obligations.*—After taking the oath of office, enumerators cannot retire at their own pleasure but are under solemn obligation to perform their duties according to the provisions of the Census Act (see excerpts at the end of Section A). Any failure on their part to make an honest effort to secure full

returns for their district, or any dishonest attempt to falsify returns is a serious offense, punishable by fines or imprisonment or both. Enumerators are also forbidden to exhibit completed schedules or to communicate to any person not a sworn employee of the Bureau of the Census, any information obtained in the discharge of their duties.

4. *Delegation of Authority.*—Enumerators must not delegate their authority to any other person in any way, or permit anyone to accompany them while securing the information for the schedules except duly appointed officers or employees of the Bureau of the Census.

5. *Canvassing or Soliciting Not Permitted.*—Enumerators will not be allowed to combine with their work as enumerators any occupation, such as canvassing for directory publishers, soliciting subscriptions to newspapers or magazines, or the sale or advertisement of any article whatever.

6. *Compensation.*—The compensation of enumerators has been fixed on a piece-price basis with a minimum daily rate of pay. The piece-price rate is increased for districts where the establishments are located some distance apart and where it is necessary to use an automobile or other means of transportation to visit them. These rates are calculated to cover all transportation costs and no other allowance can be made.

During the period of the canvass enumerators will be paid semimonthly the minimum amount of compensation fixed by the Bureau of the Census. At the end of the canvass the amount earned on a piece-price basis will be computed and after deducting the amount paid semimonthly during the canvass, the balance if any, will be paid on a final voucher, provided the work in each district has been completed to the satisfaction of the District Supervisor.

7. *What Constitutes a Day's Work.*—Enumerators will be expected to devote at least 8 hours each day, Monday through Friday, and 4 hours on Saturdays, to the diligent canvassing of their territory. However, a sufficient number of schedules must be obtained each day to justify the continued employment of the enumerator.

8. *Enumerator's Identification Card.*—Immediately upon receiving his appointment, each enumerator must, at no expense to the Bureau of the Census, provide the District Supervisor with a small unmounted photograph of himself which has been taken within the past year. It should not exceed $1\frac{1}{2}$ x $2\frac{1}{4}$.

inches in size and must clearly indicate his facial characteristics. The District Supervisor will then securely affix the photograph to an Enumerator's Identification Card which will be issued to the enumerator. This card must be exhibited by the enumerator whenever necessary as evidence of his authority to ask the questions required by the Census Act.

The "Enumerator's Identification Card" must be returned to the District Supervisor by the enumerator at the completion of his work. This is *very important* as the District Supervisor will not be permitted to prepare the enumerator's final pay voucher until he has received this card. If the enumerator should lose his card it will be necessary for him to submit an affidavit to the District Supervisor wherein he states definitely that it has been lost.

9. *Use of Mails.*—Enumerators will be provided with official stationery that should be used for all "Official Business." The official postal cards and envelopes bear Government "franks" which require no postage.

In addition all mail matter of whatever weight relating to the Census and addressed to any Census official, if endorsed "Official Business, Bureau of the Census," will be transmitted free of postage. This provision is contained in Section 869 of the Postal Laws and Regulations. If a postmaster refuses to receive such mail matter, when properly endorsed, he should be referred to this section of the regulations. In case of further difficulty, the facts should be reported to the District Supervisor.

10. *Use of Telegraph and Telephone.*—In communicating with the District Supervisor, the mail will be found sufficient for all ordinary purposes but should any emergency arise in which immediate counsel or instructions are needed, the telephone or telegraph should be used.

The telegraph companies will accept telegrams if marked "Official Business, charge Bureau of the Census, Washington, D. C., at Government rates," without requiring payment in advance. An enumerator will, of course, have to show his identification card to the receiving operator as evidence of his right to avail himself of this privilege.

In case of emergency an enumerator may telephone to the District Supervisor, provided the telephone company will collect from the District Supervisor; any other telephoning must be at the enumerator's expense. It should not be necessary,

however, for enumerators in the larger cities to make use of the telephone and telegraph as they will be reporting frequently to the District Supervisor's headquarters or to a squad leader.

II. Procedure of Canvass

11. *Period of Canvass.*—Each enumerator will be expected to visit personally and obtain a census report for each business, and manufacturing plant, located within the district to which he has been assigned, except for such establishments as he received instructions not to visit.

The enumeration of business and manufacturing establishments is to begin on January 2, 1940. Every effort must be made thereafter to complete as nearly as possible the collection of these reports by March 31, 1940.

12. *Assignment of Enumeration Districts.*—With some exceptions, one enumeration district will be assigned to an enumerator at a time and the work in that district must be completed before he is assigned to another district. However, in some territories the enumeration districts will be so small that several may be assigned to one enumerator. In such cases the enumerator must be extremely careful to keep the returns for each district separate.

13. *Description of Enumeration District.*—A typewritten description, and, in most cases, a map for each enumeration district has been provided for the use of enumerators and must be carried by them at all times during the canvass in their envelopes. Outside of the enumeration district assigned to them and thus described, the enumerators will have no authority and will have no census duties to perform unless otherwise instructed.

14. *Envelope and Supplies for Each Enumerator.*—A legal size collapsible envelope has been provided for the use of each enumerator, containing copies of the several schedules and other prescribed forms sufficient to meet the needs of the work. This envelope is to be used daily in the canvass. Enumerators in need of additional copies of schedules or other blank forms, should request them from the supervisor.

15. *Enumerator's Book of Instructions.*—Each enumerator is supplied with a book of instructions. It is essential that the enumerators study this book with great care. The enumerators should not assume that they are fairly well acquainted with

the instructions because they have filled out acceptable test schedules, and should not neglect its proper study. This book contains additional instructions which will be essential for the performance of the work of the enumerators in the field, where they will be required to handle actual cases rather than the somewhat simplified cases presented in connection with the test schedules. For this reason the enumerator should always have his book of instructions with him when performing his work.

16. *Schedule Forms.*—A number of schedule forms have been designed for the preparation of reports for 1939 for the Census of Business and the Census of Manufactures. These schedule forms are different for different types of business establishments (retail, wholesale, etc.) and for establishments in different manufacturing industries. The enumerator must be sure to use the appropriate schedule form in the preparation of the report. For instructions as to the use of proper schedule forms see part II of section B, part II of section E, and section D of this book.

17. *Filling Out Schedules.*—A great deal of correspondence can be avoided if those filling out schedules and those appointed by this Bureau to collect reports will see that every inquiry is answered and that the figures are free from inconsistencies or errors. Enumerators must be certain that they fully understand the instructions furnished before attempting to make any entry on the schedule. *Black* ink should be used, entries must be legible, and the schedules kept neat and clean, as census schedules are required by law to be preserved in their original state. Every schedule obtained by the enumerator must be signed by him in the designated space.

So far as possible all reports are to be prepared from the actual records maintained by the establishment. However, where this is not practicable the enumerator should ask the respondent to make the best estimates possible under the circumstances. The respondent should be encouraged to keep for his files a copy of the report furnished to the Census.

If a respondent chooses to prepare the report himself two copies of the appropriate schedule form should be left with him, so that he can prepare a copy for his permanent file. When Manufactures schedule forms are left with the respondent, the enumerator should furnish him also with a copy of "Instructions to Manufacturers for preparing report for the Census of Manufactures." In addition to these instructions certain supplementary instructions must be left with the appropriate schedule

forms in the case of some manufacturing establishments. The list of schedule forms which require special instructions follows:

Form No.

- 203 Cotton, rayon, and silk manufactures.
- 207 Knit goods.
- 211 Waste and related products.
- 212 Wool manufactures.
- 215 Men's, youths', and boys' ready-made clothing, etc.
- 216 Women's and children's ready-made clothing, etc.
- 218 Textile products other than wearing apparel.
- 221 Embroideries and trimmings.
- 311 Logs, lumber, and other timber products.
- 317 Turpentine and rosin.
- 407 Paper.
- 410 Pulp (wood and other fiber).
- 508 Printing and publishing. (The special supplemental instructions on the "Printing and publishing" industry are *included* in "Instructions to Manufacturers for Preparing Reports.")
- 611 Drugs and medicines, etc. (The special instructions apply *only* to establishments reporting on this form who are *principally engaged in the manufacture of soap*.)
- 907 Leather: Tanned, curried, and finished.
- 1112 Steel works and rolling mill products.
- 1122 Boiler shops; structural and ornamental metal work, etc.
- 1126 Wire and wire products.
- 1212 Nonferrous metal alloys and products.
- 1405 Cars and locomotives, steam and electric.
- 1408 Motor vehicles; motor-vehicle bodies and motor-vehicle parts.
- 2000 Carpets and rugs. (This schedule will only be used in rare cases. Plants manufacturing carpets and rugs will be canvassed by mail. The enumerator must not canvass them unless instructed to do so by his supervisor.)

18. **Cross-Reference Sheets.**—Enumerators will be furnished with cross-reference sheets (Form F4-40) upon which to enter the name and address, etc., of establishments whose reports cannot be obtained on the premises but have to be secured from their Central Office or headquarters. These cross-reference sheets are to be handed to the District Supervisor or his assistant each day in the same manner as reports on regular schedule forms.

19. **Gasoline Filling Stations.**—There are three classes of filling stations which enumerators will encounter: filling stations operated by an oil company; stations leased by an oil company to individual operators; and stations operated by owners bearing their names or the name of an oil company. In the latter two cases the operators of the stations should furnish a com-

plete report on Business Form 20 or 21. In cases where the oil company operates the station the schedule will be furnished by the company and will necessarily come from the main office. This latter type of station is the only one for which the enumerator should make out a cross-reference sheet. Enumerators must contact *all* filling stations.

20. Refusal of Schedules.—In most cases business and manufacturing establishments will be prepared to cooperate with the Census Bureau in furnishing readily the information required. However, where such information is refused, the purpose of this canvass and the uses to which census statistics are put by individual firms, trade associations, business and civic bodies, and other private and public agencies should be explained in a courteous and persuasive manner. The reports are used solely for preparing statistical information concerning the nation's resources, production, and distribution activities. The individual returns are not used in any manner whatever for investigation, regulation, or taxation. They are not checked with those received by any other governmental agency, nor is any person or organization other than the sworn employees of the Bureau of the Census allowed to examine them. Moreover, the reports could not be used to ascertain whether an individual establishment was operated at a profit, as the items of expenditure reported on the schedules do not cover the total expenses of the establishment. Data for overhead (advertising, insurance, taxes, etc.) are not called for on the Manufactures schedules and data on cost of merchandise sold are not reported on the Business schedules.

Where schedules are still refused to enumerators, the District Supervisor is to be informed of the facts and he will then make every reasonable effort to obtain them.

The enumerators will undoubtedly be confronted with cases where the owner or operator of an establishment is willing to provide the Bureau with the necessary information, but does not wish to give the report directly to the enumerator. Such an attitude on the part of a respondent should be respected. Under these circumstances the enumerator will leave two copies of the schedule and a franked envelope, addressed to the District Supervisor, with the person who is to supply the information. The enumerator must make the appropriate entries on the schedule so that, when it is finally received in the Supervisor's office, the Supervisor can readily credit the schedule to the correct enumeration district in his territory.

There will also be circumstances wherein the respondent prefers to send his report directly to the Washington Office of the Census Bureau. The franked envelope, in this case, should be addressed to the Chief of the Field Division, Bureau of the Census, Washington, D. C. District Supervisors will be advised of the receipt of such schedules in Washington and the enumerators will then be given full credit for reports obtained in this manner.

21. *Inspection of the Work.*—Enumerators will be obliged to submit their schedules to the District Supervisor or one of his assistants, at a prearranged place each morning for inspection. The amount of time required to go over the work will depend somewhat on the ability of the enumerator and thoroughness with which he has studied his instructions and somewhat on the difficulty of the district which he is enumerating. Any questions that come up during the work must be clarified each day during the course of these meetings. It is important that each enumerator fully understand his responsibility, for if his work is incomplete and inadequate in any respect, it will be his duty to correct or complete it before he can be paid.

Where it is not feasible for the enumerator to report to his supervisor each day, he should mail his schedules and daily report directly to the District Supervisor at the close of work each day.

22. *Enumerators' Daily Reports.*—The enumerators are required to submit to their District Supervisor each work day a daily report (Form F13-40) setting forth in detail the results of their activities for the day. These reports will start with the day that the enumerator enters on duty and continue throughout the entire period of his employment, even including those days that may be entirely spent in receiving instruction and for which there is no actual production to report.

In the event that an enumerator is absent from duty on any regular work day for any reason, he will, nevertheless, submit a daily report indicating thereon such absence in order that the Supervisor can properly account for all employees and in turn prepare his required daily reports without undue delay and inconvenience.

The enumerators' daily reports, together with the control cards and the completed schedules for which credit is being claimed, will be submitted directly to the Supervisor each day, either in person or by mail, as directed, so as to reach his office not later than the morning following the day covered by the report.

It is most important that this routine be rigidly adhered to throughout the entire canvass.

Enumerators will take credit on their daily report only for those schedules which actually accompany the report. Those schedules which are subsequently found to be in bad order, upon review by the Supervisor, will be returned to the enumerator for correction and will be deducted from the count as reported on the Daily Report Card. In resubmitting such schedules, the enumerator will take credit for same as though they were original submissions.

The information requested on the daily report regarding hours worked, calls made, and districts completed is information needed by the office for control and planning purposes. Enumerators must cooperate in furnishing these data accurately and to the best of their ability.

III. The Use of Control Cards

23. Types of Control Cards.—As each enumerator receives his assignment, the District Supervisor will provide him with a number of cards for business and manufacturing establishments that have reported to the Census Bureau in previous years. These cards are intended to aid the enumerator in canvassing his district and assist the Supervisor in determining the completeness of the work.

The cards do not account for all the establishments that will be found operating in the district at the time of the canvass. For practical reasons cards have not been prepared for service establishments, hotels, and amusement enterprises. In addition a number of new establishments have come into operation since the canvass for the last Census. The enumerator should, therefore, visit every establishment in his district which falls within the scope of the Census of Business or the Census of Manufactures, whether or not he has a control card for such an establishment. The only exception to this rule is explained in the following paragraphs.

The control cards furnished to enumerator are of the following types:

(a) White 3' x 5' cards for retail, wholesale and construction establishments.

(b) Salmon 4' x 6' cards for central offices of multiunit organizations reporting to the Census of Business.

(c) White 3'' x 5'' cards for individual manufacturing establishments.

(d) Blue 3'' x 5'' cards for manufacturing establishments for which Census reports in the past have been secured through the Central Office of the company operating them. This card is marked at the bottom "*Agents Must Not Canvass.*"

(e) Blue 4'' x 6'' cards for Central Offices of manufacturing companies.

In addition, the enumerator will receive a "Skip List."

The enumerator must visit every establishment for which he has control cards other than (1) the blue 3'' x 5'' Manufactures cards; (2) any other control cards stamped "Do Not Canvass"; and (3) establishments of companies whose names appear on the Skip List.

24. Establishments Not to be Canvassed.—In addition to the establishments for which the enumerator has control cards as described in paragraph 23, the enumerator should not canvass establishments which are not within the scope of the Census of Business or the Census of Manufactures. Certain types of quarrying operations will be canvassed only on supplementary instructions. A list of activities which fall clearly outside the canvass will be found in part IV of Section B of this book.

Logging establishments, sawmills and planing mills (all establishments for which Manufactures reports on Form 311 are required) in the States listed below should not be canvassed by enumerators unless under special instructions. Reports for such establishments will be obtained by the Forestry Service of the United States Department of Agriculture, for the following States:

Arizona.	Idaho.	New Mexico.	Utah.
California.	Montana.	Oregon.	Washington.
Colorado.	Nevada.	South Dakota.	Wyoming.

Note also that establishments engaged in the manufacture of butter, cheese, condensed milk, and ice cream, operating in the State of Wisconsin will not be canvassed by the Bureau of the Census. Special arrangements have been made with the Department of Agriculture for such coverage.

25. Establishments for Which Enumerator Has No Control Cards.—For establishments in his district that come within the scope of the Census of Business or Manufactures and for which the enumerator has no control cards, the enumerator will prepare a new card (Form F12-40) at the time he first visits the establishment. Blank cards will be furnished for this purpose.

The new cards must be submitted to the supervisor along with the schedules or cross reference sheets obtained for the new establishments.

26. Handling Control Cards for "Business" Establishments.—

If the enumerator finds the establishment for which he has a control card at the location given on the card and if the name of the establishment is the same as given on the card he will proceed as follows:

1. At the time he begins to prepare the report for the establishment (or leaves the schedule form at the establishment to be filled out), he will transcribe the "area code" and the "Ident. No." shown on the card to the schedule.

2. When the report on the schedule is completed he will enter on the card the date report was received, the form number of the schedule used (such as 20 or 21 for retail, 31 for wholesale, etc.), and place a cross in the appropriate square opposite the type of establishment. If a cross-reference sheet was prepared instead of a report on a regular schedule form the enumerator will place a cross in the square opposite "X Ref." and will enter below the name and address of the office to which he has been referred for the report.

After the card is thus completed the enumerator will sign it and clip it to the completed schedule or the cross-reference sheet.

If the enumerator finds that the establishment is still at the same location but that the name of the establishment is different than the name given on the card (on the line marked "Establishment"), the enumerator will enter opposite the old name the word "changed" and will enter on the reverse side of the card "succeeded by" followed by the new name of the establishment. The enumerator will then prepare a new control card (Form F12-40) for this establishment and clip it to the schedule. The old control card is to be returned to the Supervisor with the notations described above but without any schedule attached to it.

If the enumerator does not find the establishment at the location given on the control card he should ascertain whether the establishment has moved or is out of business. If he determines that the new location is in his enumeration district, he will cross out the old street and number and enter the new, and then use the control card as if the new location was given on it from the outset. If he finds that the establishment moved to a location outside his enumeration district he should cross out the old street and number, enter the new, and return the card to his Supervisor. If he finds that the establishment is out of business or if he cannot determine what happened to the

establishment he will enter a cross in the square opposite "Out of business" (at the bottom of the card) and return the card to his Supervisor.

27. Handling Control Cards for "Manufacturing" Establishments.—The white control card for individual plants will aid the enumerator in determining which of the Manufactures schedule forms is to be used in the preparation of the report. The card shows the industry code number for the establishment. By referring to the "Check list" in this book (part II of Section E) the enumerator will find which schedule form number is applicable. It is important, particularly for manufacturing establishments, to leave an extra copy of the schedule for the files of the person furnishing the report.

If the enumerator finds that the establishment was idle throughout the year or discontinued operations prior to January 1, 1939, he should enter this information on the reverse side of the card and return the card to his Supervisor. If the enumerator is referred for the report to an office of the company located outside his district he should prepare a cross-reference sheet, enter the name and address of the central office on the reverse side of the card and return the card with the cross-reference sheet to the Supervisor. If the name of the establishment or of the firm or company operating it have changed, the enumerator will enter the new name on the reverse side of the card and return it *with the report* to the Supervisor.

28. Handling Control Cards Marked "Must Not Canvass" and Cards for Establishments on the Skip List.—Establishments for which the enumerator has blue 3' x 5' Manufactures cards or any other control cards marked "Must not canvass" and establishments of companies whose names are on the Business skip list must not be visited by the enumerator. The enumerator *must* determine, however, that the establishment is still at the location given on the card and is still in operation. The fact that it is at the location given and in operation, or that it is not at the location given, or that it is not in operation, must be noted on the reverse side of the card and the card returned to the Supervisor.

29. Handling Central Office Control Cards.—The enumerators canvassing Central Offices will be given special instructions on the method of securing reports and handling control cards for Central Offices.

IV. Excerpts from the Census Act

Enumerators and all other employees of the Bureau of the Census should become thoroughly acquainted with the provisions of the Census Act which was approved on June 18, 1929, and is the legal authority for the Sixteenth Decennial Census.

The more pertinent features of this law are quoted verbatim as follows:

SEC. 5. . . . That each enumerator or other employee detailed to serve as enumerator shall be charged with the collection in his subdivision of the facts and statistics called for on the population and agricultural schedules, and such other schedules as the Director of the Census may determine shall be used by him in connection with the census. It shall be the duty of each enumerator to visit personally each dwelling house in his subdivision, and each family therein, and each individual living out of a family in any place of abode, and by inquiry made of the head of each family, or of the member thereof deemed most competent and trustworthy, or of such individual living out of a family, to obtain each and every item of information and all particulars required for the census; and in case no person shall be found at the usual place of abode of such family, or individual living out of a family, competent to answer the inquiries, then it shall be lawful for the census employee to obtain the required information as nearly as may be practicable from the family or families or person or persons living nearest to such place of abode who may be competent to answer such inquiries.

SEC. 6. That the census of the population and of agriculture required by section 1 of this act shall be taken as of the 1st day of April, and it shall be the duty of each enumerator to commence the enumeration of his district on the day following unless the Director of the Census in his discretion shall change the date of commencement of the enumeration in said district by reason of climatic or other conditions which would materially interfere with the proper conduct of the work; but in any event it shall be the duty of each enumerator to prepare the returns hereinbefore required to be made and to forward the same to the supervisor of his district within thirty days from the commencement of the enumeration of his district: *Provided*, That in any city having two thousand five hundred inhabitants or more under the preceding census the enumeration of the population shall be completed within two weeks from the commencement thereof.

SEC. 7. That if any person shall receive or secure to himself any fee, reward, or compensation as a consideration for the appointment or employment of any person as supervisor, enumerator, or clerk, or other employee, or shall in any way receive or secure to himself any part of the compensation paid to any supervisor, enumerator, clerk, or other employee, he shall be deemed guilty of a felony, and upon conviction thereof shall be fined not more than \$3,000 or be imprisoned not more than five years, or both.

SEC. 8. That any supervisor, supervisor's clerk, enumerator, interpreter, special agent, or other employee who, having taken and subscribed the oath of office, shall, without justifiable cause, neglect or refuse to perform the duties enjoined on him by this act shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding \$500; or if he shall, without the authority of the Director of the Census, publish or communicate any information coming into his possession by reason of his employment under the provisions of this act, or the act to provide for a permanent Census Office or acts amendatory thereof or supplemental thereto, he shall be guilty of a felony and upon conviction thereof shall be fined not to exceed \$1,000 or be imprisoned not to exceed two years, or both so fined and imprisoned in the discretion of the court; or if he shall willfully and knowingly swear or affirm falsely as to the truth of any statement required to be made or subscribed by him under oath by or under authority of this act or of the act to provide for a permanent Census Office or acts amendatory thereof or supplemental thereto,

he shall be deemed guilty of perjury, and upon conviction thereof shall be fined not exceeding \$2,000 or imprisoned not exceeding five years, or both; or if he shall willfully and knowingly make a false certificate or a fictitious return he shall be guilty of a felony, and upon conviction of either of the last-named offenses he shall be fined not exceeding \$2,000 or be imprisoned not exceeding five years, or both; or if any person who is or has been an enumerator shall knowingly or willfully furnish or cause to be furnished, directly or indirectly, to the Director of the Census or to any supervisor or other employee of the census any false statement or false information with reference to any inquiry for which he was authorized and required to collect information, he shall be guilty of a felony, and upon conviction thereof shall be fined not exceeding \$2,000 or be imprisoned not exceeding five years, or both.

SEC. 9. That it shall be the duty of all persons over eighteen years of age when requested by the Director of the Census, or by any supervisor, enumerator, or special agent, or other employee of the Census Office, acting under the instructions of the said Director, to answer correctly, to the best of their knowledge, all questions on the Census schedules applying to themselves and to the families to which they belong or are related, and to the farm or farms of which they or their families are the occupants; and any person over eighteen years of age who, under the conditions hereinbefore stated, shall refuse or willfully neglect to answer any of these questions, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding \$100 or be imprisoned not exceeding sixty days, or both, and any such person who shall willfully give answers that are false shall be fined not exceeding \$500 or be imprisoned not exceeding one year, or both.

And it is hereby made unlawful for any individual, committee, or other organization of any kind whatsoever, to offer or render to any supervisor, supervisor's clerk, enumerator, interpreter, special agent or other officer or employee of the Census Office engaged in making an enumeration of population, either directly or indirectly, any suggestion, advice, or assistance of any kind, with the intent or purpose of causing an inaccurate enumeration of population to be made, either as to the number of persons resident in any district or community, or in any other respect; and any individual, or any officer or member of any committee or other organization of any kind whatsoever, who directly or indirectly offers or renders any such suggestion, advice, information, or assistance, with such unlawful intent or purpose, shall be guilty of misdemeanor, and upon conviction thereof shall be fined not exceeding \$1,000, or be imprisoned for not exceeding one year, or both.

And it shall be the duty of every owner, proprietor, manager, superintendent, or agent of a hotel, apartment house, boarding or lodging house, tenement, or other building, when requested by the Director of the Census, or by any supervisor, enumerator, special agent, or other employee of the Census Office, acting under the instructions of the said Director, to furnish the names of the occupants of said hotel, apartment house, boarding or lodging house, tenement, or other building, and to give thereto free ingress and egress therefrom to any duly accredited representative of the Census Office, so as to permit the collection of statistics for census purposes, including the proper and correct enumeration of all persons having their usual place of abode in said hotel, apartment house, boarding or lodging house, tenement, or other building; and any owner, proprietor, manager, superintendent, or agent of a hotel, apartment house, boarding or lodging house, tenement, or other building who shall refuse or willfully neglect to give such information or assistance under the conditions hereinbefore stated shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding \$500.

SEC. 10. That it shall be the duty of every owner, official, agent, person in charge, or assistant to the person in charge, of any company, business, institution, establishment, religious body, or organization of any nature whatsoever, to answer completely and correctly to the best of his knowledge all questions relating to his respective company, business, institution, establishment, religious body, or other organization, or to records of statistics in his official custody, contained on any census schedule prepared by the Director of the Census under the authority of this act, or of the act to provide for a permanent Census

Office, approved March 6, 1902, or of acts amendatory thereof or supplemental thereto; and any person violating the provisions of this section by refusing or willfully neglecting to answer any of said questions, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding \$500, or imprisoned for a period not exceeding sixty days, or both so fined and imprisoned, and any person violating the provisions of this section by willfully giving answers that are false shall be fined not exceeding \$10,000 or imprisoned for a period not exceeding one year, or both.

SEC. 11. That the information furnished under the provisions of this act shall be used only for the statistical purposes for which it is supplied. No publication shall be made by the Census Office whereby the data furnished by any particular establishment or individual can be identified, nor shall the Director of the Census permit anyone other than the sworn employees of the Census Office to examine the individual reports.

SEC. 12. That all fines and penalties imposed by this act may be enforced by indictment or information in any court of competent jurisdiction.

SECTION B

General Explanations of the Scope of the Census and of the Use of Census Schedule Forms

I. Scope of the Census of Business and the Census of Manufactures

1. The Census of Manufactures for 1939 covers all manufacturing establishments, as defined below, with annual production valued at \$5,000 or more. The Census of Business covers several major fields of distribution—retail trade, wholesale trade, service establishments, places of amusement, hotels and tourist camps, construction contractors, and builders. Reports for the Census of Manufactures are to be prepared on Manufactures schedule forms and for the Census of Business on Business schedule forms. Each of the fields covered by the two censuses is described in more detail below.

2. *Manufacturing.*—For purposes of the census, manufacturing covers establishments engaged in the processing of goods or in the assembling of parts into a finished product, whose annual production in 1939 was valued at \$5,000 or over. Establishments engaged in printing or in publishing (with or without printing), ship and boat yards, and studios and laboratories engaged in the production of motion pictures are also included in the Census of Manufactures. Gas works engaged in the production of gas for lighting or heating purposes, and electric light and power plants operated as public utilities are not treated as manufacturing plants. Similarly, repair shops operated by steam and electric railroads are not considered manufacturing, although in some instances they manufacture new cars and locomotives.

As a general rule only processing activities conducted in an establishment specifically set aside for that purpose are considered for census purposes as manufacturing. Thus, so-called manufacturing in the home (industrial homework), the processing of dairy and other products on farms, and the proc-

essing of minerals at mines, quarries, and oil or gas wells is not included as manufacturing. On the other hand, manufacturing operations in retail stores call for a separate Manufactures report if the value of the production for the year is \$20,000 or more.

Many articles are made or repaired or processed to order for individual or household consumers. Establishments which are engaged only in that type of work are considered service or retail establishments rather than manufacturing. Generally only plants or shops which manufacture goods for stock or for sale to the general public or to order of other business concerns (manufacturers, railroads, wholesalers or retailers, construction contractors, hotels, etc.), of public bodies (Federal, State, and local governments) or of institutions (hospitals, schools, etc.) are considered manufacturing establishments.

In general only manufacturing activities conducted commercially (by individuals, partnerships, corporations, cooperative associations, etc.) are included in the scope of the census. Manufacturing done in educational, eleemosynary, and penal institutions and manufacturing plants operated by the Federal, State, municipal, and local governments are not subject to canvass (except for municipally operated abattoirs and rendering or garbage disposal plants).

For all manufacturing activities as described above a Census of Manufactures report is as a rule to be secured, if the value of production for the year was at least \$5,000. For manufacturing establishments which operated only part of the year, however, a Manufactures report is to be secured if under normal conditions they could have an annual production of at least \$5,000. When production is below \$5,000 a report must be secured on a Business schedule. When manufacturing is carried on by a retail store a separate Manufactures report is as a rule to be obtained only if annual production was at least \$20,000. (See sec. D for exceptions.)

3. Retail Trade.—Retail trade includes all places of business predominantly retail in character, in or from which goods are sold to the ultimate consumer for consumption or utilization. In addition to the universally recognized retail store, it also includes restaurants, cafeterias, lunchrooms, diners, fountain lunches, sandwich shops; soft-drink stands, drinking places, bars, beer gardens, cafes, night clubs; market stands operating as stalls or concessions in public markets; roadside markets or stands at permanent locations; filling stations; garages

whose sales of gasoline, oil, and auto supplies amount to 50 percent or more of their total business; milk dealers selling at retail, either from a store or house to house; retail lumber yards and building material dealers selling primarily at retail; custom tailors; newsstands selling magazines or merchandise in addition to newspapers; retail mail-order houses selling from catalog; State, county, or city liquor stores; salesrooms of public utility companies selling gas and electric household appliances; commissaries or company stores; military post exchanges or canteens; and other types of establishments chiefly engaged in selling commodities at retail.

4. *Wholesale Trade.*—Wholesale trade covers all places of business predominantly wholesale in character, the primary function of which is to sell or act as an agent in selling (or buying) goods on a wholesale basis. The establishment may be in the form of a store where goods are kept in stock for delivery, a warehouse from which sales at wholesale are regularly made, a sales or brokerage office, or a buying office (or part of an office which may be shared by others). Not all types of establishments to be included in the census as wholesale are commonly known as wholesalers.

The census definition of wholesale trade is somewhat broader than the conventional conception as it includes manufacturers' sales branches and offices operated as distinct units apart from their manufacturing plants and engaged primarily in selling the manufacturer's products at wholesale; bulk tank stations and distributing terminals engaged chiefly in marketing petroleum products; agents and brokers with established places of business and engaged chiefly in selling merchandise or commodities; auction companies; resident buyers; and assemblers of farm products, including commission buyers, cooperative marketing associations, cream stations, grain elevators; packers and shippers of farm products, as well as the conventional types of service and limited-function wholesalers. (For a complete list of types of wholesalers, see p. 32.)

Sales of goods or merchandise to trading establishments of all kinds, to institutions, industrial, commercial, and professional users, and sales to governmental bodies are considered wholesale sales. In general, the distinguishing characteristic is that goods sold at wholesale are to be used for business purposes (such as materials for further processing and fabrication, merchandise for resale unchanged, etc.), rather than for personal or household consumption. All trading establishments

50 percent or more of whose receipts are from such sales should be reported as wholesale.

5. Service Establishments, Places of Amusement, Hotels, and Tourist Camps.—These phases of the census include all establishments operated on a commercial basis which derive the major portion of their revenue from rendering personal services (such as barber shops and beauty parlors, laundries and cleaning and dyeing plants, funeral parlors, etc.), business services (such as adjustment, credit, and collection agencies, blueprinting laboratories, dental laboratories, etc.), repair shops (such as watch and jewelry repair shops, typewriter repair shops, radio repair shops, etc.), custom manufacturing and small manufacturing shops for which no Manufactures report is obtained, places of amusement, hotels, and tourist camps.

6. Construction.—The construction industry for census purposes includes general contractors, special trade contractors, speculative or operative builders, and investment builders. It does not include force account work done by Federal, State, or local governments; railroads; public utility companies; manufacturing establishments; and other business enterprises. Both those organizations which have established offices or places of business, and those individuals who conduct all their work directly from their residences are to be included. (See detailed description of the scope of construction coverage, pp. 43-45.)

7. Sales Finance Companies.—The 1940 Census of Business will cover the operations of sales finance companies on a special schedule (Business Form 50). The canvass of sales finance companies will be made direct from Washington by mail, and the enumerator should *not* contact any of these organizations except on special instructions.

II. Census Schedule Forms and Their Use

8. The following schedules and supplemental forms have been prepared for taking the Census of Business and Manufactures. They are to be used as indicated:

<i>Form number and title</i>	<i>Use</i>
Form 10. General Office Schedule (including chain-store warehouses and auxiliary units).	Multi-unit organizations (Manufactures; Mines and Quarries, including oil and natural gas; and Business) should report general office and auxiliary units (not in-

Form number and title**Use****Form 20 (Business).**

Retail—Short Form.

cluded on establishment reports) on this form. Also use for chain-store warehouses.

To be used for all independent retail stores with total sales for the year 1939 of less than \$20,000.

Form 21 (Business).

Retail Schedule (all chains, and all stores over \$20,000).

To be used for independent retail stores with total sales for the year 1939 of \$20,000 or more. Also, for *all* chain-store units, regardless of sales volume.

Form 21A (Business).

Retail—Listing Sheet.

To accompany Form 21 whenever a consolidated report (a report covering the operations of 2 or more establishments in the same field of business) is submitted on that form.

Form 31 (Business).

Wholesale Schedule (service wholesalers, manufacturers' sales branches or sales offices, commission merchants).

Use for service wholesalers, limited-function wholesalers, manufacturers' sales branches or sales offices, and commission merchants.

Form 32 (Business).

Wholesale—Petroleum Distribution (bulk tank stations and terminals).

Use for reporting petroleum bulk tank stations and distributing terminals.

Form 32A (Business).

Wholesale—Petroleum Distribution Commission Bulk Stations.

Use for reporting employment and pay rolls of commission bulk stations. Reports to be secured from commission operators.

Form 33 (Business).

Wholesale—Agents and Brokers.

Use for auction companies, commodity or merchandise brokers, export agents, import agents, manufacturers' agents, selling agents, purchasing agents, and resident buyers.

<i>Form number and title</i>	<i>Use</i>
Form 34 (Business). Wholesale—Farm Products (Assemblers and buyers, cream stations, grain ele- vators, packers, and ship- pers, cooperatives).	Use for assemblers of farm products, country buyers, cream stations, cooperative market- ing associations, cooperative sales agencies, grain elevators, packers and shippers of fresh fruits and vegetables or fish and sea food.
Form 40 (Business). Service and Amusement.	Use for service establish- ments (personal service, busi- ness service and repair serv- ice, custom industries, and small manufacturing plants not covered by Manufactures re- port), and theaters and other places of amusement.
Form 41 (Business). Hotels, Tourist Courts, and Tourist Camps.	Use for hotels, tourist courts, and tourist camps.
Form 47 (Business). Laundries, Dyeing and Cleaning Plants and Rug Cleaning.	Use for hand and power laundries, dyeing and clean- ing plants and rug cleaning es- tablishments (including plant- owned branches and agencies).
Form 50 (Business). Sales Finance Companies.	Mail Canvass—Not to be used by enumerator except under special instructions.
Form 60 (Business). Construction—Long Form.	Use for general contractors, special-trade contractors, and speculative, operative, or in- vestment builders who did a construction business in 1939 of \$25,000 or more.
Form 61 (Business). Construction—Short Form.	Use for general contractors, special-trade contractors, and speculative, operative, or in- vestment builders who did a construction business in 1939 of less than \$25,000.

<i>Form number and title</i>	<i>Use</i>
Forms Numbered 100 and higher. (Manufactures.)	One hundred and forty-seven special-schedule forms are provided for the preparation of Manufactures reports for the different manufacturing industries. The Manufactures General Schedule (Form 100) is to be used where no special schedule form has been provided. For the list of special Manufactures schedule forms see page 108.

III. Reporting Unit

9. *Canvass Limited to Establishments.*—Separate reports on Business or Manufactures forms should be prepared for each establishment, except for certain cases noted below. An establishment is, for census purposes, the place where the business is conducted. It may be a factory, mill, plant, store, warehouse, office, etc. The canvass for Business and Manufactures is limited to establishments which are readily recognizable as places of business. Only for the construction industry are reports required also in those cases where the contractor or builder conducts his business from his residence rather than from an office.

10. *One Establishment, One Report.*—In general the rule is that only one report must be submitted for one establishment. If a manufacturing establishment produces goods which belong to two manufacturing industries, the establishment is (except in some special cases) classified in that industry which accounts for more than one-half of the value of its production for the year and a single report on the appropriate Manufactures schedule is prepared. Business establishments are reported on a retail, a wholesale, or a service schedule depending upon the primary source of their receipts. For example, an establishment which operates both at wholesale and at retail will be reported on a retail schedule if more than half of its receipts for the year are from retail sales. Similarly an establishment which both sells merchandise at retail and does repair work classified as service, will be reported on a service schedule if more than half of its receipts are from repair work.

11. *Exceptions.*—The important exceptions to the rule "One Establishment, One Report" are as follows:

(1) Two or more Manufactures reports are to be prepared for an establishment which operates in two or more distinct manufacturing industries. This procedure is followed only on specific instructions applying to specific plants.

(2) For an establishment which does some manufacturing and is also engaged in construction as a contractor, reports on a Manufactures and also on a Construction schedule are to be obtained.

(3) For an establishment in wholesale or retail trade which is also engaged in construction as a builder or contractor, reports on a Wholesale or Retail schedule and on a Construction schedule are to be obtained.

(4) For a retail establishment which does manufacturing to the value of at least \$20,000 (or other specified limit) for the year, a Manufactures report is to be obtained in addition to the Retail report.

(5) For manufacturing establishments in the following four industries—Cement; Clay Products; Lime; and Marble, Granite, Slate, and Other Stone—a report on a Mines schedule is to be obtained in addition to the Manufactures report if the quarrying operations are conducted in the same place.

(6) Where a lumber yard is operated in conjunction with a planing mill, a report on a Retail schedule for the lumber yard must be obtained in addition to the Manufactures report for the planing mill.

(7) Where the administrative office which controls two or more operating units of a company is located within the plant or yard of one of its operating units, a report for the central office on Form 10 is required in addition to the report for the operating unit.

12. *Consolidated Reports.*—A single report on a Business or Manufactures schedule should not cover more than one establishment. There are only four exceptions to this rule:

(1) A single report may be prepared for two or more manufacturing plants under the same ownership or management and in the same manufacturing industry, if they are located within the corporate limits of one city with population of 10,000 or over, or in one county outside the corporate limits of such cities.

(2) A single report on the Retail schedule (Business Form 21) may be prepared for two or more retail stores under the same ownership or management, and in the same kind of business, if they are located within the corporate limits of one city or town of more than 2,500 population or in one county outside the corporate limits of such cities or towns. In these cases, however, an additional report on a Listing Sheet (Business Form 21A) is also to be prepared.

(3) The outlying branches or agencies owned by laundries and cleaning and dyeing plants should be included in the report for the plant (Business Form 47) and no separate reports are to be prepared for them.

(4) A single report on Form 10 for auxiliary units of large companies which have not been included in the reports for the operating units may be prepared to cover all auxiliary units located in one State. However, a separate report should be prepared for each chain store warehouse.

IV. Establishments Not to be Canvassed

13. The enumerator in making his canvass comes in contact with a number of activities which are not to be included in the 1939 Business or Manufactures Census, and for which he *must not* secure reports. The majority of these come in the following classifications:

Air transport companies and airports (report, however, all hotels, restaurants, parking lots, or other businesses operated in connection with airports).

Banks and financial institutions (reports for sales finance companies on Business Form 50 will be obtained by mail).

Bus transportation (report, however, all businesses operated in bus terminals).

Cotton gins.

Electric light and power central stations (report retail sales of electrical appliances on Form 20 or 21).

Electric railways.

Farms, including fur farms.

Fisheries (report, however, the canning and preserving of fish and oysters on Manufactures Form 104).

Gas manufacture and distribution, or distribution of natural gas.

Governmental agencies (report, however, State, county, or municipal liquor stores; municipal abattoirs; municipal rendering or garbage disposal plants; and business operated by individuals or corporations on government property).

Institutions (schools, hospitals, clinics, orphan asylums, homes for the aged, etc.).

Insurance companies, agents or brokers.

Mines, quarries, oil and gas wells and allied industries (except stone quarries, clay pits, and sand and gravel production canvassed by enumerators for the Census of Mines).

Pipe lines (oil or gas).

Professional offices (physicians, dentists, lawyers, chiropractors, osteopaths, engineers, accountants, architects, etc.).

Radio broadcasting stations.

Railroads, steam or electric (report, however, such manufacturing or business establishments as may be operated by railroads—wood-preserving plants, hotels, etc. *Do not* report railroad-operated repair shops).

Real-estate business (report, however, new construction performed by real-estate businesses with their own forces).

Religious bodies (churches, convents, etc.).

Taxicabs and taxicab companies.

Telephone, telegraph, and cable companies.

Terminals—Railroad, truck, bus, express, and steamship (report, however, restaurants, newsstands and other businesses operated in such terminals).

Tourist homes, boarding and lodging houses (report, however, all tourist courts and tourist camps).

Trade associations, chambers of commerce, civic organizations, fraternal organizations, social service organization, etc.

Tree nurseries.

Trucking for hire.

Water transportation—steamship companies, barge lines, tugs, etc.

SECTION C

Explanation of Inquiries on the Schedules

I. Census of Business Schedules (Other Than Construction)

DESCRIPTION OF ESTABLISHMENT

1. *Name, Location, and Address.*—Both the name of the establishment and the name of the owner should be reported, even if they are the same.

If the establishment is known by a local or trade name this should be reported in answer to the inquiry, "Name of Establishment." The name of the individual, partnership, corporation or other organization which owns or operates the store or establishment should be reported as "Name of Owner."

The inquiry "Is this street number located within the corporate limits of the city, town or village named above?" must be answered "yes" or "no" in all cases. *Do not assume that the street address answers the question*, as frequently the street name and numbering system extend beyond city limits.

Frequently the office of the owner is not located at the address of the establishment. In such cases the "Home office or business address of owner" must be ascertained and reported.

2. *Legal Form of Organization.*—Cooperative association is a legal form of organization provided in certain States under which individuals may band together to do business cooperatively with limited personal liability. Examples are consumer cooperatives, farmers' marketing cooperatives, and buying cooperatives. Check this legal form *only* if the association is formally organized under special laws as a cooperative association. If it is a cooperative incorporated under the regular business corporation laws, check it as a corporation, and on the *Retail* schedules indicate under "Type of Operation" whether it is a consumer cooperative or a farmers' cooperative operating a retail business.

3. *Date of Establishment.*—In reporting on date of establishment be sure to differentiate between (1) the year the *business* was founded, as called for in Inquiry 1f, and (2) the month and

year the present owner acquired the business, as called for in Inquiry 1g.

EXAMPLE: The "Boston Store," a department store at 22 Main Street in Middletown, was founded in 1855 by Messrs. Brown and Jones. In 1900 it changed its name to Brown Brothers, Mr. Jones having sold his interest in the establishment. In 1910 the store was moved to 65 Broadway in the same city. In August 1936 the establishment was incorporated.

In this case the answer to Inquiry 1f would be "1855" and the answer to Inquiry 1g would be "August 1936."

4. Self-Service (Retail).—This inquiry applies to grocery stores and combination (grocery-meat) stores only. The question is whether it is predominantly a self-service store or a clerk-service store. Since the meat department and often the fruit and vegetable department are clerk-service, even when most of the store is self-service, the answer hinges on whether the *grocery* department is self-service.

The grocery department is self-service if (1) it is physically arranged to lead customers along rows of open shelving and displays, where they are free to select and assemble their purchases; (2) there is a minimum of personal attention of salespeople. Usually, the customer carries the selected merchandise to a cashier's desk where it is wrapped and the sale completed.

5. Number of Establishments.—This inquiry should be answered in all cases when a report on Form 10 is not submitted. If no establishments other than that for which this report is submitted is owned by the proprietor or organization, the answer should be "1." If on retail schedules the number is "2" or "3," list under "Remarks" the names, addresses, and kinds of business of the others.

Note that the question applies only to establishments in the same major field of business. For example, if one firm or organization owns 2 retail and 1 wholesale establishments, the answer on the wholesale schedule should be "1" and on the retail schedule "2."

6. Sponsorship or Affiliation With Voluntary Groups of Retailers—(Wholesale-Business Form 31).—Many wholesale merchants have organized retailers into voluntary groups under more or less formal contracts, to obtain quantity discounts and allowances. As a rule, the retail members of a wholesaler-sponsored group agree to buy certain types of products from the wholesaler and to pay fees, dues, or deposits in return for the right to make purchases from the wholesaler at reduced

prices, and to receive advertising and other merchandising assistance. Such voluntary groups are usually identified by distinctive names such as "Red and White," "Independent Grocers' Alliance," "Nation Wide," etc. In case the reporting establishment sponsors such a group or is affiliated (usually by contract) with other wholesalers who jointly sponsor such a group, the name of the group should be given together with the percentage of the wholesaler's business which was done with retail members of the group during 1939. All sales to retail members of the group, whether or not at a reduced price or under formal contract, should be included in the percentage reported under this item.

For wholesale chains, only those units sponsoring voluntary groups should answer this inquiry in the affirmative. A wholesale grocery company, for example, may operate ten warehouses with only two houses sponsoring voluntary groups. The inquiry should be answered in the affirmative for the two, but in the negative for the other eight.

7. Establishments Operated by Cooperating Groups of Retailers (Wholesale-Business Form 31).—If the wholesale house covered by the report is owned and operated cooperatively by a group of independent retailers, this item should be answered "Yes." The name or a description of the group should be entered and the percentage of the sales of the establishment which was made to its retail owners during 1939 should be given. Sales to retailers who are not members of the cooperative association should be omitted from Item 1j, but will be included in Inquiry 4, "Net Sales." See TYPE OF OPERATION (p. 34) for a description of retailer-cooperative warehouse.

8. Kind of Business.—It is very important that the question on kind of business be answered correctly because the answer will determine in large part the classification of the establishment. In reporting the kind of business the enumerator should follow carefully the instructions on the schedule form. Particularly on the retail and service schedules give the usual designation or popular description, such as meat market, drug store, filling station, barber shop, funeral parlor, etc. The smaller stores in the marginal or overlapping fields which are difficult to classify as to kind of business usually have signs or other identification on the outside plainly designating them. Therefore, study the store sign before making entry under "Kind of business." If the business covered by this schedule is a leased department (see par. 19) operating in a store of

another name, show both the kind of business of the lessee and that of the store in which it is operating.

Because of the confusion in terms in certain retail fields the following descriptions are given for the use of the enumerator in making entries under "Kind of business" on the retail schedule (Business Form 20 or 21).

9. Country General Store.—Report as a country general store any store in which both general merchandise and foods are sold in substantial quantities—that is, in which either accounts for one-third or more of total sales. Such stores are located usually but not exclusively in smaller cities and towns, and in rural areas. A general store or general merchandise store or so-called department store in which at least one-third of the total sales volume is derived from the sale of groceries or other foods, must be reported as a country general store and *not* as a general merchandise store. A country grocery store or grocery-meat store in which at least one-third of the total sales volume is derived from the sale of general merchandise, such as dry goods, notions, apparel, shoes, and home-wares, must be reported as a country general store and *not* as a grocery store. It must be reported as a grocery or grocery-meat store, however, if its sales of such general merchandise are less than one-third. The sale of gasoline and oil by any kind of store does not affect its classification.

10. General Merchandise or Department Store.—Regardless of size of city or area, any general merchandise store in which food (groceries, meats, etc.) accounts for less than one-third of total sales must be reported as a general merchandise store, or *if total sales exceed \$100,000 as a department store*. Be sure to show in Inquiry 2b or in the commodity block the relative importance of food sales.

11. Grocery Store or Combination Store.—A grocery store which sells fresh meats as well as groceries should be reported as a "combination store—groceries and meats." Do not report a delicatessen store which sells some groceries as a grocery store.

12. Liquor Store.—Include under this description any store in which packaged alcoholic beverages constitute the principal commodity, whether beer, wine, or liquor. This classification must not be confused with drinking places. If the same place is able to sell both packaged goods (for consumption off the premises) and drinks (consumption on the premises), explain fully on the schedule under "Remarks," and do not attempt

to describe the kind of business. Be sure that the commodity break-down of sales is shown.

13. *Men's Store*.—Such store sells primarily men's and boys' clothing or men's furnishings (hats, shoes, and other furnishings), or both. If it sells only men's and boys' clothing, describe it as "men's *clothing* store." If it sells both clothing and furnishings, describe it as "men's clothing and furnishings store." If it sells only furnishings describe it as "men's furnishings store" or "haberdashery." A men's and boys' hat store should be described as "men's *hat* store." A men's and boys' shoe store is to be reported as "men's *shoe* store." The sale of a small proportion of furnishings, such as hose, handkerchiefs, knitted goods, etc., in a hat or shoe store does not change the designation given the store.

14. *Oil-Burner Dealers*.—Dealers selling oil burners exclusively are to be described as "Oil-burner dealers," and not as heating and plumbing equipment dealers. In reporting their commodity sales on Business Form 21, use commodity block 25 and not commodity block 26. However, when oil burners are sold by heating and plumbing equipment dealers (whose commodity sales are to be reported in commodity block 26), oil-burner sales should be included under the tenth item of block 26, called "Stoves, ranges, burners, stokers."

15. *Stationery Store*.—A small store selling school supplies, magazines, and newspapers may also be selling some foods such as candy, cakes, soft drinks, ice cream, fruit, or even packaged groceries. Such store should be reported as "Stationery store" and should not be confused with a delicatessen store or a confectionery store.

16. *Variety Store*.—This kind of store sells a large variety of low-priced small wares, housewares, accessories, furnishings, hardware, notions, etc., and may also sell soft drinks and lunches. It is usually known as a 5-and-10-cent store; it may also be called a notion store, racket store, limited-price or syndicate store. Report such store as "Variety store" and do not confuse it with country general store or general merchandise store.

17. *Women's Apparel Store*.—This kind of store, frequently called a dress shop, ready-to-wear store, or women's specialty store, primarily sells women's coats, suits, and dresses; it may sell also shoes, millinery, hosiery, and other accessories. If it sells exclusively women's and children's shoes, describe it as "Women's shoe store." If it sells exclusively millinery, describe

it as "Millinery store." If it sells exclusively or primarily furs and fur-trimmed coats, describe it as "Fur shop." Apparel stores which sell both women's apparel and men's *clothing* must be described as "Family clothing store," but the sale of a small proportion of men's and boys' *furnishings* in a women's apparel store does not change the designation given the store.

TYPE OF OPERATION

18. *Type of Operation (Retail).*—A retailer with only one, two, or three stores in all, anywhere, is an Independent. A retailer with four or more stores is a Chain, regardless of whether the stores are located in one city or are scattered. The only exception is in the case of a local branch system usually in the furniture and department store field. A local branch system is a group of two or more stores of the same name in the same kind of business of which one is an old established large downtown store, and the others are smaller branches in neighborhood or suburban locations. Be sure to report a chain store on Business Form 21 and not on Form 20.

19. *Leased Department (Retail).*—A separately owned specialized business operating within a larger store of another name but so integrated with it as to be in effect a department of the larger store, so far as the public is concerned, is described as a "Leased department." Sales transactions are usually but not always handled by the main store's regular cashiers or credit department; and the proceeds, less a percentage or amount stipulated as rent, are paid periodically to the lessee-operator, who owns the merchandise. Employees in leased departments may be hired by the lessee or by the main store, but the pay roll is an expense of the lessee. Examples are: a millinery department operated in a women's apparel store by an outside milliner; a shoe department operated in a department store by an outside operator; a meat department in a grocery store when operated by an outside butcher, not an employee of the grocer. Frequently leased departments are operated by chains with similar departments in a number of stores in different cities.

The main store usually is able to report sales, employment, and pay roll of leased departments, but not stocks on hand. Stock figures must be obtained from the operator of the leased department. If leased department sales are included in the main store's sales figures, the enumerator should be sure that the

employment, pay rolls, and *stocks* of leased departments are also included. Otherwise, obtain separate schedule for leased departments, and be sure that such sales, employment, and pay rolls are not included in the figures reported by the main store. Either method of reporting is acceptable, provided all information is completely included or completely excluded.

Note that the description given on the schedule under Inquiry 2a for the kind of business of the main store is not affected by the fact that one or more of the departments are leased. In showing the kind of business of leased department, if a separate report is prepared for it, indicate the kind of business of the leased department and also the kind of business of the main store.

20. Affiliation (Retail).—*Affiliation* with a buying group or so-called "voluntary chain" should be determined by direct inquiry in each case. Ask whether the store is a member of an organized group. If the affiliation is merely for cooperative advertising or research service (not buying merchandise cooperatively), check the third item under "Affiliation." If the affiliation is with a cooperative buying group, determine whether the group is sponsored or directed by a wholesaler through whom a substantial proportion of the store's merchandise and especially its price leaders ("loss leaders") are purchased—in which case check the first item under "Affiliation." If, instead, the affiliation is with a group of independently owned stores banded together to obtain quantity prices and operating a warehouse from which goods are distributed to member stores, check the second item under "Affiliation." If the store is not affiliated as described above, check the fourth item.

21. Type of Operation (Wholesale).—In checking the type of operation on wholesale reports (Forms 31, 32, 33, and 34) it is important that one box only be checked and that this be a check correctly describing the way in which the establishment operates. If the operation of the establishment is such that it may be classified in two or more types, check the type which accounts for more than half of the sales for the year.

Because the terms used on the schedule forms may not be familiar to the enumerator, a set of definitions of types of wholesale operation is given below. The enumerator should study these carefully before making entries on the schedule.

22. Wholesale Merchant or Jobber (Form 31).—For Census purposes, no distinction is made between wholesale merchant and jobber. The wholesale merchant or service wholesaler is

one who operates primarily in the domestic market, buys the goods outright, warehouses them, sells them on his own account, makes delivery (to local customers at least) from stock, and usually extends credit. As a rule, salesmen are employed to contact the trade. The wholesale merchant may sell some goods on a commission basis, but only a minor portion of his business is conducted in this manner.

23. Converters (Textile)—Without Plants at This Location (Form 31).—Converters are merchant middlemen in the textile trade who purchase textiles in the gray from the manufacturers, have them dyed and finished in plants usually operated on a contract or commission basis, and then sell them to wholesalers or large-scale retailers. The operations only of converters without processing facilities are to be reported on Business Form 31. The plants in which the bleaching, dyeing, finishing, printing, etc., is done on the goods owned by the converters will of course be reported on the Manufactures Form 203 (see also par. 56 in sec. D of this book).

24. Export Merchant (Form 31).—An export merchant is a wholesale merchant who buys goods in the United States and sells them abroad.

25. Importer (Form 31).—An importer is a wholesale merchant whose primary function is to purchase goods from foreign concerns and sell them in the United States.

26. Industrial Distributor (Form 31).—Distributors of industrial goods operate very much like wholesale merchants in that they carry stocks of goods which they sell to large users at wholesale prices. Only those merchants dealing in a more or less complete line of equipment, supplies, and materials for mines, factories, oil wells, contractors, public utilities, and industrial users should be classified as industrial distributors. This type of operation includes oil well supply companies, mill and mine supply houses, and contractors' supply houses. Houses engaged primarily in selling *machinery* should *not* be classed as industrial distributors but as wholesale merchants.

27. Cash-and-Carry Wholesaler (Form 31).—A cash-and-carry wholesaler extends little or no credit, and usually does not make deliveries. He warehouses a limited line of merchandise and serves a comparatively small territory. This type of operation is found chiefly in the tobacco, grocery, and other food trades.

28. Drop Shipper or Desk Jobber (Form 31).—A drop shipper or desk jobber buys and sells on his own account but seldom

receives or stores the goods. The goods ordered by the desk jobber are shipped directly by the producer to the jobber's customers, but payment is made by the jobber, who makes his own deal with his customers.

29. *Wagon Distributor (Also Called Wagon Jobber) (Form 31).*—The wagon distributor buys and sells on his own account stocks of goods in limited quantities, operating from trucks or wagons, selling and delivering as he goes. Delivery is made at time of sale, and, as a rule, the goods are settled for immediately. This type of operation is found chiefly in the food and tobacco trades, in the distribution of certain perishable, semiperishable, or specialty products.

30. *Retailer Cooperative Warehouse (Form 31).*—A retailer cooperative warehouse is one owned and operated cooperatively by a group of independent retailers. The establishment functions as an incorporated wholesale company selling chiefly to members but frequently doing also a regular wholesale business. The company is owned largely or entirely by the cooperating retailers, however, rather than by wholesalers, for the primary purpose of buying at wholesale and warehousing and distributing its purchases to member stores.

31. *Manufacturers' Sales Branches (Form 31).*—These are wholesale outlets owned by manufacturers apart from their plants primarily for the purpose of selling their own products. Sales as reported should include all bookings (sales for direct delivery from plant) as well as any sales from stock at the branches. *Subsidiary* sales corporations of manufacturers (owned, but under separate name and charter) should be classified as service or limited-function wholesalers rather than as manufacturers' sales branches.

Distinction must be made between the two types of manufacturers' sales branches. Sales outlets at which stocks are normally carried for delivery should be classified as *branches* "carrying stock for delivery," while those which do not include facilities for storage, handling, and delivering of merchandise are considered as branch offices "carrying no stock."

32. *Commission Merchants (Form 31).*—Such merchants handle goods on consignment at wholesale. Be sure that the consignment business handled on a commission basis is 50 percent or more of the total volume of sales for the establishment. If not, the house should be classified as a wholesale merchant.

Report as commission merchants also *factors* in the raw cotton trade and certain other trades. Such factors are usually located in the central market and receive the goods on consignment from producing areas. *Do not report factors in the textile trades.* These are generally specialized commercial bankers who finance textile mills. They are not within the scope of the Census of Business or of Manufactures.

33. Bulk Tank Stations (Form 32).—Such stations are wholesale establishments which store and distribute gasoline, oil, and other petroleum products. Include bulk stations serving retail filling stations owned by the same organization, as well as those selling to independent retailers or to industrial users. If the report covers a bulk tank station, one of the following three classes should be checked:

a. Independent station (Form 32).—If owned and operated independently of any other bulk tank station and not in conjunction with filling stations under the same ownership, it should be checked as an independent station. A station may be independent regardless of whether the products sold are those of a so-called major oil company or of an independent refinery.

b. Commission station (Form 32A).—A commission tank station is owned by a multi-unit organization (a concern which owns more than one station) but which is operated by a manager with a proprietor's interest. The operator usually is paid a commission, from which he must pay his overhead and delivery expenses as well as pay roll. A report on Form 32A should be secured for each commission station from the operator.

c. Salary station (Form 32).—A salary tank station is the same as a commission station except that the operator is paid a salary rather than a commission. Overhead and delivery expenses are paid by the oil company rather than by the operator. Owner may be an oil producer or a multi-unit station operator independent of any producer. Operation may include filling stations, in which case separate retail schedules are required for each retail outlet (Business Form 21). (Supplemental instructions on reporting major oil companies will be received from your supervisor.)

34. Distributing Terminal (Form 32).—These are usually located in tidewater districts or at gasoline pipe line terminals and supply petroleum products to *bulk tank stations* within a marketing area. These may or may not serve also as a supply depot from which deliveries are made to dealers or to major independent users, but delivery to bulk tank stations must predominate.

35. *Auction Company (Form 33).*—An auction company sells at wholesale, by the auction method, such commodities as fruits, vegetables, leaf tobacco, floor coverings, and other products. Do not report on Form 33 auctioneers or so-called "community sales" or any retail stores selling by the auction method. (See par. 5 in Section D of this book.)

36. *Brokers (Commodity or Merchandise) (Form 33).*—A broker is a wholesale middleman who negotiates transactions between buyer and seller and who may represent either or both. As a broker, he does not take title to the goods and seldom handles them. His primary function is to bring buyers and sellers together, for which he receives a small brokerage fee or commission, usually a percentage of the volume of sales transacted.

37. *Export Agent (Form 33).*—An export agent sells to foreign customers on a commission or fee basis. He does not take title to the goods which he sells.

38. *Import Agent (Form 33).*—An import agent represents foreign sellers in the domestic market, on a commission or fee basis. He does not take title to the goods.

39. *Manufacturers' Agent (Form 33).*—A manufacturers' agent is in business for himself and sells goods for manufacturers on a commission or fee basis in a given territory. As a rule, he does not warehouse goods nor does he take title. He usually represents *two or more* manufacturers whose products are non-competitive.

40. *Selling Agent (Form 33).*—A selling agent differs from a manufacturers' agent in that he handles the total output of one or more products (not necessarily all products) of a manufacturer whom he serves. The selling agent, as a rule, is not restricted in sales territory and has considerable freedom in quoting prices.

41. *Purchasing Agent and Resident Buyer (Form 33).*—A wholesale purchasing agent is an independent middleman, sometimes referred to as a syndicate buyer, who buys merchandise for his clients and also supplies them with market information. He is to be distinguished from a purchasing agent of a manufacturing plant who is not in business for himself but who is an employee of a single manufacturer.

A *resident buyer* is a purchasing agent operating primarily in the department store and apparel trades, usually with a staff of buyers. He is located permanently in the central markets, in close contact with sources of supply of consumer goods and with

wholesalers and retailers at outlying points. Normally he represents the interests of buyers (and is paid a fee by buyers) although he may also occasionally represent sellers on a commission basis. The latter is known as a commission resident buyer, or commission buying office.

The relationship of purchasing agents and resident buyers with their clients is continuous, and not intermittent as in the case of dealings with buying brokers. For both purchasing agents and resident buyers report under "net sales" (Inquiry 4) the value of goods *bought* for their clients.

42. Assemblers of Farm Products (Form 34).—This type of operator buys farm products at local producing points or in cities of producing regions for shipment to larger centers. Those who buy on their own account and sell under their own name should be checked as "assemblers of farm products."

43. Commission Buyers of Farm Products (Form 34).—These are assemblers who buy the products as agents for others on a commission basis.

44. Cooperative Marketing Associations (Form 34).—These are associations formed by agricultural producers primarily for the purpose of selling their combined output. The association may also buy some commodities for use by their members. Under "net sales" (Inquiry 4), the enumerator should include the purchase value of goods bought for members as well as value of farm products marketed for farmers. In no case, however, should the purchase and sale of the same goods be combined when reporting net sales.

45. Cooperative Sales Agency (Form 34).—This term covers both the sales agencies and the central marketing associations set up by a number of agricultural cooperatives to facilitate the sale of the products of their members. Such agencies are located both in the producing areas and in the larger marketing centers and act as selling units of federated or centralized cooperatives.

46. Cream Station (Form 34).—A cream station may be operated by a creamery company, either independent or cooperative, by an individual or firm, or by groups of producers. Some cream stations give their full time to purchasing and shipping cream. Frequently, eggs, poultry, and other country products are bought in addition to cream. Do not report as separate establishments those stations operated incidental to some other business, such as retail store, grain elevator, etc. (See also par. 67 in Section D of this book.)

47. Elevator (Grain) or Country Grain Elevator (Form 34).—

This classification is to cover grain elevators located at country points or in towns and small cities, engaged in purchasing, handling, storing, and marketing grain. All such elevators whose primary function is to purchase grain from farmers should be reported on Form 34. If, however, they are engaged chiefly in *selling at retail* grain, feed, fertilizer, etc., they should be reported on Form 20 or 21.

An *independent elevator* is, as a rule, owned locally, and in most cases the company has but one elevator. Occasionally, however, such independent elevator companies operate one or more additional elevators, usually in adjacent towns. A *line elevator* is one of a chain of elevators operated by a firm of grain dealers or by a mill or milling company. All elevators operated by cooperative marketing associations, should be checked "cooperative elevator."

Only country grain elevators are to be reported on Form 34. Terminal elevators located in large cities and buying from country elevators should be reported on Form 31. (See also par. 34 in Section D of this book.)

48. Packer and Shipper (Form 34).—A packer and shipper operates at a production point assembling farm products or sea foods. In addition to assembling the products, the establishment may sort, grade, pack, ship, and sell the goods. Growers who pack and ship for neighbor producers, as well as for themselves, should be reported. Farmers or other producers who sell only the products of their own farm or orchard should not be canvassed for the Census of Business or Manufactures. Packers who process the goods shipped are to be reported on Manufactures Form 105. (See also pars. 39 and 76 in Section D of this book.)

SALES AND OPERATING RECEIPTS

49. Sales Tax (Retail).—The retail schedules call for reporting of sales exclusive of local and State sales taxes. This does not mean excise taxes or gasoline taxes or any tax which is paid by the manufacturer or wholesaler and passed along to the retailer. *It is limited to one kind of special tax* which is collected from the customer and *paid by the retailer directly* to the taxing agency. There is no Federal sales tax. For example, the Federal excise stamp of 6 cents on a pack of cigarettes, or Federal and State gasoline taxes which may

total 4 to 6 cents or more per gallon of gasoline, are forms of tax *not to be reported* as sales tax or deducted from sales, because such taxes are *not collected and paid directly by the retailer* to the taxing agency. The retail sales tax differs in different States and cities. In some States there is no State sales tax.

Note that these instructions apply only to retail sales taxes. They do not apply to the question on taxes in the wholesale and service schedules. Follow literally the instructions given on each schedule.

50. Trade-Ins (Retail).—Where allowance is made for trade-ins (such as in the sale of automobiles, electrical household appliances, radios, etc.) the *full amount* of the sale should be reported rather than merely the difference. For instance, if a car is sold for \$1,000 and from this price \$400 is allowed as the trade-in value of a used car, the transaction is a \$1,000 sale and not \$600. In effect, the dealer buys the used car for \$400 when he applies that amount to the purchase price of the new car. When later the used car, which cost the dealer \$400 (or more if it is reconditioned) is sold, that is another transaction and should also be included in sales. The first is not dependent upon completion of the second.

51. Other Income (Retail and Wholesale).—There is no provision on the retail or wholesale schedules for "other income," such as income from investments, rental of store premises to others or the so-called rent received from operators of leased departments. Income from these sources is not to be included in "total receipts."

52. Credit Sales (Retail).—A store's business must be either cash, c. o. d., open-account credit (charge sale), or installment credit, or a combination of these. Report *each* of the three items which appear on Form 21 under "credit sales," either with the amount or the word "none." Be sure that the total agrees with "total net sales" reported in 4d. On Form 20 report as credit sales the sum of open-account and installment sales.

If the question arises as to what constitutes an installment sale, as distinguished from a credit sale which takes 2 or 3 months to collect, explain that the best evidence is whether title passes at the time of sale and delivery, or is retained by the store until the account is paid in full. The next best evidence is whether or not the customer is required to sign a contract

or lease or conditional bill of sale, or sign notes for the deferred balance, although this is not always required.

Almost always a down-payment in cash is required in the purchase of goods on the installment plan. The *full amount* of the sale is to be reported as an installment sale, not merely the amount deferred. Thus if a \$100 item is sold on terms of 20 percent down, the \$20 is not to be reported as a cash sale, but the entire amount (\$100) is to be reported as a sale on the installment or deferred payment plan. The down-payment is an advance payment on account, and should be reported in inquiry 4g-4 separately from the amount deferred.

The carrying charge sometimes added to the selling price is regarded as "other income" and is not to be included in "total net sales," or in "installment sales."

STOCKS ON HAND AND ACCOUNTS RECEIVABLE

53. *Stocks on Hand (Retail).*—The majority of retail stores take their inventories at cost, or what they paid for the goods when they bought them. This cost value figure should be reported in answer to the inquiry on stocks. *Do not report stocks on hand at retail value or selling price.* The figure used for Federal income-tax purposes is acceptable, but not the figure used for local taxation (personal property tax) if lower than the Federal income tax valuation. Retailers who use the standard "retail method" of inventory accounting will report stocks on hand at cost or market, whichever is lower. That method is acceptable for the census.

In restaurants and other eating places, the supplies for use in the preparation of meals are not to be reported as "stocks on hand." However, if the restaurant or other eating place also sells some merchandise for outside consumption, such as candy, tobacco, groceries, and packaged beverages, the value of stocks on hand of this kind must be reported.

54. *Stocks on Hand (Wholesale).*—Cost value of merchandise on hand for resale, as shown by physical inventory nearest the beginning and end of the year 1939, should be given. Include all merchandise out on consignment, but exclude goods in on consignment, that is goods held for the accounts of others.

55. *Receivables (Retail).*—If the reply to Inquiry 4 shows that the store extends credit to its customers, there must be some balance due from these customers at any given time. Report in Inquiry 7b the balance outstanding as called for on Forms 20 and 21. The balance outstanding means the total amount due the store from customers, whether on open account, installment ac-

count, or in the form of notes receivable. The installment balance usually includes a carrying charge, which is properly a part of the balance and should be included.

If installment sales are reported in Inquiry 4g (Form 21), the balance outstanding at the end of the year should be shown also in Inquiry 7c. However, many retailers sell their installment accounts to finance companies or banks, in whole or in part, with or without recourse. Recourse means that the retailer guarantees the finance company or bank against loss if the customer fails to pay. When installment accounts are sold and the debtor (customer) is notified to make his payments to the finance company or bank, the retailer thereafter has no knowledge of the amount outstanding at any stated date. Such accounts are *not* to be included in the amount reported in Inquiry 7c, regardless of whether sold with recourse or without recourse. But if the retailer still owns the accounts and receives the installment payments, even though he may have pledged them as security for a loan, they are to be included.

56. *Receivables (Wholesale).*—All receivables (notes and accounts from trade customers) arising from the sale of merchandise and carried on the books of the reporting establishment should be included, even though some may have been pledged as collateral for loans. Notes and accounts *sold* to finance companies and banks are to be omitted even though they may have been sold "with recourse."

OPERATING EXPENSES (WHOLESALE)

57. *Operating Expenses (Form 31).*—This inquiry is in two parts. Wholesale merchants and industrial distributors whose 1939 sales amounted to \$100,000 or more should answer Inquiry 10b. All others using Form 31 should give total operating expenses only, as called for under 10a. When answering 10b, if the establishment has inadequate expense records and accounts cannot be classified readily, enter the seventh line (total expense) first, and then proceed to make the entries, from available records, according to the various classifications. Observe the following definitions of expense classifications:

Administrative expenses.—Includes general administrative expenses not chargeable directly to any one division. Usually includes executives' and officers' salaries and expenses, office salaries, superintendency, office supplies and stationery, postage, telephone and telegraph, professional services (legal and auditing), taxes (local and State, except income and sales taxes), depreciation (furniture and fixtures), dues, subscriptions, donations, etc.

Selling expenses.—Includes all direct expenses incurred in selling, such as salesmen's travelling expenses and salaries, advertising, catalogs, insurance and depreciation on salesmen's automobiles, etc. *Do not include delivery expenses here.*

Delivery expenses.—Includes costs incurred and paid by the reporting establishment in transferring the merchandise from the warehouse or place of storage to the customer, such as out-freight, express, parcel post, trucking, contract hauling, insurance on merchandise being delivered, etc. Exclude delivery costs billed to customers.

Warehouse expenses.—Includes cost of operating the warehouse or stockroom, such as salaries of warehouse employees, boxing and packing costs, etc.

Occupancy expenses.—Includes all expenses arising from use and maintenance of store buildings, fixtures, and equipment, such as maintenance labor, heat, light, power, and water. If the building is owned, include also building repairs and supplies, insurance and taxes on building, depreciation on building, etc. If premises are not owned, include rent.

Other expenses.—Includes operating expenses not classified above, such as interest on bank loans, losses from bad debts, inventory depreciation carried as an expense, etc.

58. Operating Expenses (Forms 31, 32, 33, and 34).—Cash discounts allowed on sales should be omitted from operating expenses. On the other hand, cash discounts on purchases should not be subtracted from operating expenses.

SPECIAL INQUIRIES ON HOTEL SCHEDULE—FORM 41

59. Quarters and Meals Supplied Employees Gratis (Inquiry 7).—This inquiry relates to any employee reported under Inquiry 6*g* receiving quarters or meals gratis. If deductions are made for meals or quarters from the pay roll as reported under that inquiry the number of employees receiving same should not be reported here.

Living quarters as used here refers to a room or rooms set aside for the employees' use.

60. Guest Rooms (Inquiry 8).—In making the entries under this inquiry the enumerator should determine first the total number of guest rooms and then ascertain the number of rooms usually occupied by permanent guests. Following this procedure, the entry for 8*a*–1 will merely be the difference between 8*a* and 8*a*–2. For the purpose of this inquiry, permanent guests are those seeking lodging for a period of time usually more than a month and who are, as a rule, granted reductions from the full daily or weekly rates.

61. *Percentage of Occupancy (Inquiry 10).*—To compute percentage of occupancy multiply number of guest rooms by 365 and divide number of occupied room-days by the result. To find number of occupied room-days for 1939, take total number of rooms occupied each day (or part of day) in the year and add these 365 totals. *In the case of seasonal hotels the number of days in the annual period of operation (i. e., 60 days, 90 days, etc.) will be used instead of 365 days.*

EXAMPLE:

Total number of rooms in hotel (8 single rooms plus a 2-room suite)_____	10
	<u>Room-days</u>
1 room occupied for 50 days_____	50
2-room suite_____	200
Occupied as a suite 50 days_____	100 room-days
Occupied as single room 100 days_____	100 room-days
1 room occupied for 100 days_____	100
5 rooms occupied for 360 days_____	1,800
1 room unoccupied throughout year_____	
Total_____	2,150

[Total: 2,150 occupied room-days for 1939.]

Total number of guest rooms (10) multiplied by 365=3,650

Percentage of occupancy = $\frac{2,150}{3,650}$ = 59 percent.

II. Census of Business—Construction

SCOPE OF CENSUS

62. The census of construction for 1939 is to include all persons or establishments utilizing construction materials and labor in construction work for others, or for themselves for speculative or investment purposes (see exceptions below). The term construction work includes "alterations and repairs" as well as "new construction and additions." A schedule is to be obtained not only from those who have a recognized place of business but also from those who conduct their business from their homes.

63. *Contractors.*—Business organizations or individuals (other than employees) engaged in construction work for others are known as contractors. A contractor in the construction industry is either a general contractor or a special trade contractor.

A *general contractor* is one who contracts for the entire work on a given project directly with the owner (or his

agent); who is responsible for the execution of the whole; and who usually does part of the actual work with his own forces. General contractors are classified into three groups—building, highway, and heavy. Building contractors are primarily engaged in constructing buildings. The types of structures which highway and heavy contractors construct are shown on Form 60 (long form) in the footnotes to Inquiry 4.

A *special trade contractor* is one who contracts for and is primarily engaged in a specialized line of work such as plumbing, concreting, painting, etc. (See Form 60 or 61, Inquiry 2.) He sometimes performs work on subcontract (contracts received from other contractors) but frequently receives contracts direct from the owners.

64. **Builders.**—Business organizations or individuals (other than employees) who engage in construction work for speculative or investment purposes for their own account, are of three types—*speculative or operative builders* usually build for profit through sale of the finished structure; *investment builders* usually build for profit through lease or rental of the finished structure; the *occasional builder* is usually engaged in some other kind of work and builds now and then for profit through sale or rental. He would be considered an operative or investment builder, except for the fact that he builds only occasionally as a side line.

65. **Other Establishments Reporting on Construction Schedules.**—In addition to contractors and builders Census reports on the construction schedule should be obtained from certain manufacturers, retailers, wholesalers, and service shops, as described in more detail below.

Manufacturing establishments which maintain a department, subsidiary, or other unit for the installation or erection of their own products should furnish a construction report as well as a Manufactures report. The value of materials or equipment used on the job should be included in the construction schedule just as though they had been purchased from an outside firm. The most common examples are manufacturers of structural steel and manufacturers of building specialties such as metal window frames, elevators, and heating equipment. (See also pars. 21 and 98 in sec. D of this book.)

Retailers or wholesalers whose business includes construction work for others should furnish two schedules. The value of materials used and equipment installed on the job should be included in the construction report just as though they had

been purchased from an outside firm. The same material or equipment should also be included in total sales on the retail or wholesale schedule. The most common examples are among building-material dealers and lumber yards.

Small shops, showrooms, or stores (such as plumbing shops, electrical shops, tin shops) operated in connection with a special trade, which sell merchandise or repair services and perform work on buildings or other construction should be reported only on one form as a construction, retail, or service establishment, depending upon which activity the largest part of their receipts come from. Most businesses of this kind, when reported on the construction schedule, are classified as special trade contractors. (See also pars 33, 48, and 98 in sec. D of this book.)

66. What the Construction Census Excludes.—*Persons or establishments doing construction work with their own forces on structures for their own use or occupancy* (force account work) are not to be reported on the construction schedule. Examples are: Persons building or repairing their own homes, farmers building or repairing their own buildings, factories repairing or constructing their own plants, railroads, telephone companies, and other public utilities doing work on their own properties with their own forces.

Government agencies doing work with their own forces on public property are not to be canvassed. However, work performed by contractors on projects paid for with public funds should be reported by the contractor in the same manner as work performed which is paid for with private funds.

Establishments engaged in the sale and servicing of refrigerators, oil burners, gas stoves, electric ranges, and similar appliances where the installation is purely incidental to the sale and accounts for only a small portion of the receipts, are to be reported as retail or wholesale establishments, rather than as construction establishments.

Ship and boat building is a manufacturing operation to be reported on Manufactures Form 1410 and not on the construction schedule.

Drilling and rig building in connection with oil or gas wells will be reported on a Mines schedule obtained by mail and should not be canvassed by enumerator except on special instructions.

INSTRUCTIONS FOR INQUIRIES ON CONSTRUCTION SCHEDULES

67. *Use of the Two Schedule Forms.*—There are two construction schedule forms—Form 60 (long form) and Form 61 (short form). All persons or establishments which either received contracts or orders in 1939 or performed work for others in that year of \$25,000 or more will be reported on Form 60. Operative, speculative, and investment builders whose construction work for the year was \$25,000 or more should also report on Form 60. Those which received contracts and orders or performed work in 1939 of less than \$25,000 will be reported on Form 61 (short form).

Separate reports on Form 60 should be obtained for the home office and each of the branch offices of a concern which has branches, regardless of volume of business. The operation of offices at the site of construction should be included in the report of either the home office or the branch office under which the site office is operated. Separate reports for offices temporarily at the site of construction should not be obtained.

68. *Description of Establishment.*—In the item, "Is the office located in the corporate limits of city, town, or village named above," be sure to answer "yes" or "no." Do not assume that the street and number will answer this question.

69. *Kind of Business.*—Only *one* item should be checked under Inquiry 2a. The list of special trades contractors is not complete. Special trade contractors doing more than one type of work should be checked opposite the type which is their principal kind of business. Any other types should be reported under "Other" at the end of the list. Whenever this item is checked the type of contractor *must* be written in on the lines provided.

In all cases where "highway" or "heavy construction" is checked on Form 60, the principal kinds of work done *must* be specified. The enumerator should, in all such cases, refer to footnotes 1 and 2 of Inquiry 4 where kinds of work for these two types of contractors are listed in detail.

70. *Contracts or Orders Received and Work Sublet (Form 60—Inquiry 3).*—The inquiry on contracts received appears only on Form 60 (Inquiry 3) and must be answered by every concern doing a business of \$25,000 or over. *Contractors* will report in terms of contract prices (not cost) and will include all contracts received in 1939, whether or not actual work has been started or completed before January 1, 1940. *Builders* will report in terms of the estimated final *cost* of the project and

will include all projects which they started in 1939, including those which were not yet finished before January 1, 1940.

a-1. This should include all contracts or orders (new construction, repairs, etc.) received from anyone *other than another contractor or builder* during the year 1939. Orders received on a "cost-plus" basis should be included.

a-2. All contracts and orders received from another contractor or operative builder should be reported under this item.

b. *Dollar value of all work sublet by you during 1939.*—Report here the value of all work let out on subcontract to others. The amount reported should include cost of materials and equipment as well as the labor which is furnished by the subcontractor.

c. This item covers contracts and orders for all kinds of construction work on buildings only, and should include new work, installations, and repairs. The total of the amounts reported here would not be the same as that reported in item "a-1" if any contracts were received for highway or heavy construction. It is important that the break-down by types of buildings be obtained. The enumerator will make every effort to secure book figures for this break-down. If book figures are not available he may accept estimates carefully prepared by the reporting concern. In no case is the enumerator to estimate these figures himself. If for any reason a break-down is not obtained, a full explanation must be made under "Remarks."

71. Work Performed in 1939.—This appears as Inquiry 4 on Form 60 and as Inquiry 3 on Form 61 (short form).

Both forms.—This inquiry is to be answered by every concern that furnishes a construction schedule. Report here the dollar value of all work done *by the establishment's own forces* in 1939. Cost of material and equipment furnished by the reporting concern should be included. Contractors will report in terms of contract price (not cost) and should include work done *in 1939* on projects covered by contracts which were received prior to that year as well as work done in 1939 on contracts received during the year. Work done on projects which were not completed at the close of the year should be included. In such cases the amount reported should be a proportional amount of the contract price, depending on the degree of completion, *not* on the basis of cost of materials and labor used in 1939. For example: If the contract price on a building is \$50,000 and the building is half completed on December 31, 1939, the amount reported would be \$25,000, not cost to date.

Speculative or operative builders, investment builders, and occasional builders will report on the *basis of actual costs*. They will include work done in 1939 on projects started prior to that

year as well as that done on projects started in 1939. Work done on projects which were not completed on December 31 1939, should be included on the basis of cost as of that date.

Cost to contractors or builders of work let out by them to others on subcontracts must not be included since amounts reported under this inquiry represent the value of work performed by the reporting establishment's *own forces*. For the same reason, materials and equipment furnished by others must not be included.

The break-down on Form 60 is more detailed than that on Form 61. Each item of this inquiry *must be* answered. If the amount for any item is "zero" enter a "dash" (—) on the proper line. Do not write in "None" or leave any spaces blank. The enumerator will make every effort to secure book figures for this break-down. If book figures are not available he may accept estimates carefully prepared by the reporting concern. In no case is the enumerator to estimate these figures himself. If for any reason a break-down is not obtained, a full explanation must be made under "Remarks."

Form 60 (long form).—The total amount reported in Inquiry 4 should not be the same as that reported under Inquiry 3, item "a-3" unless;

1. All work which was performed in 1939 was performed on contracts which were *both* received and totally completed during that year,

2. No work was let out to others under subcontract, and

3. No material or equipment was furnished by anyone other than the contractor or builder.

This is seldom the case with establishments doing a construction business of \$25,000 or more in a year.

Footnotes 1 and 2 of this inquiry should be carefully read before reporting heavy construction or highway construction.

Form 61 (short form).—Under item "d" report "Work performed in 1939 by location." The total of amounts reported here should equal the amount reported in "c" above (Total work performed). Item "d" on this form corresponds to Inquiry 5 on Form 60 (long form).

72. Materials Used, Mechanical Equipment Installed, and Merchandise Sold in 1939.—This appears as Inquiry 6 on Form 60 (long form) and as Inquiry 4 on Form 61 (short form).

6a (Form 60) and 4a (Form 61).—It is important that the contractor include here only such materials and equipment as were furnished by him and used on the job during the year 1939.

In no case is the contractor to include material or equipment furnished by others. Only that equipment which is built into and becomes a part of the structure is to be included. Revenue equipment which the structure serves to house such as manufacturing or processing machinery in factories or power and generating equipment in powerhouses should not be included.

6b (Form 60) and 4b (Form 61).—This inquiry will be used primarily by establishments such as electrical shops, plumbing shops, etc., which sell considerable supplies and material for installation by others, but whose primary receipts are from the installation of their own supplies and equipment with their own forces.

The remaining inquiries on both forms are self-explanatory.

III. Instructions for Inquiries on Manufactures Schedules

73. Description of Plant.—Report under Inquiry 1*b* the name of the owner of the plant, if he also operates the plant. If the operator is not the owner, report the operator, whether the plant be operated by an individual, a partnership, or a corporation.

74. Legal Form of Organization.—A cooperative is a legal form of organization provided in certain States under which individuals may band together to manufacture cooperatively with limited personal liability. Check this legal form *only* if the association is formally organized under special laws as a cooperative association engaged in manufacturing products which are for sale to the general market. If it is a cooperative incorporated under the regular business-corporation laws, check it as a corporation.

75. Address of General Office.—Distinguish carefully between Inquiry 1*c*, the address of the general office of the company, and questions *d* through *g* which refer to the location of the plant.

76. Location of Plant.—Great care should be taken in answering the question (Inquiry 1*h*) as to whether the plant is located within or outside the city, town, or village boundaries. Data are tabulated for each city having 10,000 or more inhabitants, and the accuracy of the statistics depends on the correctness of the answers to this inquiry. If the boundary of a city, a town, or a village runs through the plant, so that part of it is inside and part outside, report the entire plant as inside. If the plant is outside the corporate boundaries of any city, town, or village, give the name of the division of the county in which it is located and specify what kind of division it is (township, etc.). The

post-office address is not sufficient, as in some cases a plant may receive its mail from a post office located in a different county, or even in a different State.

77. Total Employees for the Plant.—Under Inquiry 2A report the number of all employees, by sex, engaged in work at this plant who are on the plant pay roll for the normal pay-roll period ended nearest October 14, 1939. Include those employees who have headquarters at the plant but are working elsewhere. Do not include those employees who are working at the plant but are on another plant or general office pay roll. The employees reported here should equal the numbers reported in A-1, A-2, A-3, A-4, and A-5 combined.

Under A-1 report the salaried officers of the corporation for this plant. Salaried officers located at the general office of the company whether that office is located at one of the plants or is located at a separate office in a different city from the plant should not be included here. Such officers are to be reported on Form 10. Of course, if the company has only one plant and all the salaried officers are located at that plant, they should be reported on the schedule for that plant. In those cases where a separate Business report is prepared for the same establishment as a Manufactures report, those salaried officers primarily engaged in distribution should be reported on the Business schedule and not on the Manufactures schedule. The basis of the estimated number and compensation should be noted on the schedule.

Under A-2 cover all employees, except salaried officers, whose duties are concerned wholly or chiefly with manufacturing.

Under A-3 include employees whose duties are concerned wholly or chiefly with distribution. This grouping is not to include employees who form a part of a *sales branch set up as a distinct unit of the company reporting*, which branches and units should be reported on Business Form 31. However, in those cases where separate reports for the manufacturing and sales activities are not called for, the total number of employees in the plant whose duties are chiefly in distribution must be reported under this item. Drivers of *delivery* wagons or trucks for industries other than baking should be regarded as distribution employees and included under A-3.

Under A-4 include employees on the plant pay roll who are engaged in major construction work, that is, construction work the cost of which will be capitalized. Employees engaged in current maintenance and repair work should be included under A-2.

Under A-5 include employees not reported in any of the foregoing employee groups. Please specify the duties of the employees reported in this group.

In certain industries it will be found that certain employees actually working in the establishment are not accounted for on its pay rolls (being indirectly employed and paid through superintendents, heads of departments, foremen, and the like). Careful inquiry should be made to ascertain such conditions, and the number of persons so employed should be reported under A-5, and their compensation, estimated as nearly as possible, included under Inquiry 4A-5, unless they are primarily engaged in manufacturing, in which case they should be reported under A-2 and Inquiry 3 and their compensation under 4A-2.

78. Manufacturing Employees.—Part B of Inquiry 2 is applicable to persons whose duties are concerned wholly or chiefly with manufacturing. Do not include here employees reported under Inquiry 2 in items A-3, A-4, or A-5.

Under B-1 report the number (by sex) of managers, superintendents, other supervisory employees, and responsible professional and technical employees. This group includes employees who exercise direct supervision over other employees (except gang and straw bosses and *working foremen*, who should be reported under wage earners) or who are charged with professional or technical responsibilities.

Under B-2 report the number, by sex, of clerical or other nonsupervisory salaried employees. This group includes clerks, stenographers, bookkeepers, timekeepers, and employees in technical and professional duties, working under the supervision of employees reported under B-1.

Under B-3 report as wage earners all those who perform manual work, using tools, operating machines, handling materials and products, and caring for the plant and its equipment. Account for all time and piece workers employed in the plant (including the power plant and the maintenance, shipping, warehousing, and other departments) covered by this report, not including employees reported under Inquiries B-1 and 2. Include here working foremen and gang and straw bosses, but not foremen whose duties are primarily supervisory. Do not include here drivers of *delivery* wagons (except for bakeries) or newsboys or newspaper carriers (for the printing and publishing industry). Clerical employees in the factory should not be included here but should be reported under Inquiry B-2. Do not include employees in cafeterias, nor

persons working in other plants or in their homes on materials supplied by the establishment. Convicts working under contract, piece price, or other system should not be included here.

79. *Distinction Between Salaried Employees and Wage Earners.*—The distinction between salaried employees and wage earners to be reported under Inquiries 2 and 3 should be carefully considered in preparing the report. No person should be reported as a salaried employee merely because he is hired by the week or the month instead of by the day. The distinction should be based primarily on the character of the work done rather than on the unit of time which is the basis of compensation. For example: engineers and foremen in mills and pressmen in newspaper offices are often employed by the week or the month, but they should be classed as wage earners rather than as salaried employees.

80. *Number of Wage Earners.*—Report in Inquiry 3 all wage earners engaged in manufacturing who receive pay for the pay-roll period ended nearest the 15th of the month. Wage earners on vacation or sick leave with pay should be included.

Make entries for all months covered by this report, based on the pay roll for the week which ended nearest the 15th of the month if this was a normal week. If not, give the number for some week in which employment was normal (that is, about the average for the month). If the establishment was shut down throughout a month, enter "0" for that month.

In case pay rolls or other records are not available for a normal or representative day, a careful estimate of the number of wage earners should be taken in substitution for data from records, and the fact that the data are based on an estimate should be indicated on the margin of the schedule by the word "Estimated."

81. *Days in Operation.*—Report in Inquiry 3 total number of days plant operated during period covered by this report. Days on which plant was not in operation should not be included even though the office or shipping department may have been open.

82. *Salaries and Wages.*—Report in Inquiry 4 the amount of salaries and wages paid during the year to the employees reported in the several groupings under Inquiry 2. Take every precaution to include all salaries, wages, bonuses and commissions paid during the year covered by the report. Do not deduct employees' contributions for Social Security, unemployment compensation, group insurance, union dues, or for similar

purposes. Bonuses or percentages of profits paid to officers, superintendents, foremen, or wage earners should be included in the amount of salaries or wages, but dividends on stock held by officers and employees should not be included. *If board or rent* was furnished as part compensation of wage earners, its value should be included as wages. Do not include other payments in kind.

83. Cost of Materials.—Report in Inquiry 5a the total cost delivered of all materials, etc., actually *used* in this plant (or in other plants working on materials owned by this plant) in the manufacture of products during the period covered by the report. The figures reported should represent cost of materials and containers *actually used or consumed during the period covered by this report*, **not purchases** of materials and containers made during 1939. The total cost of materials reported in Inquiry 5a should bear a definite relationship to the value of finished products reported in Inquiry 10, after taking into consideration the increase or decrease of work-in-process at the end of the year over the beginning of the year.

Do not report under Inquiry 5a charges to capital accounts, such as cost of new equipment; salaries, wages, and miscellaneous expenses; or cost of commodities purchased for resale in same condition.

If the books do not show the cost of materials, etc., actually consumed during the year, it may be computed by adding to the amount paid for materials purchased during the year any decrease in the inventory of materials on hand at the end of the year as compared with the beginning, or by deducting the increase in such inventory. This method is accurate only if no change has been made during the year in the method of valuing the inventories.

84. Intermediate Products Used as Materials.—In order to prevent duplication in the figures be sure that products manufactured by the establishment during the period covered by the report and *used* during the same period in further processing are not included in cost of materials consumed (nor in the products under Inquiry 10). An illustration of this may be found in the manufacture of textiles, where yarn may be made and consumed in further manufacture by the same establishment. The cost of raw textile material entering into this yarn will already have been included in the "cost of materials" item Inquiry 5a and should not be duplicated. That part of

the cost of making the yarn which represents labor is, of course, accounted for under Inquiry 4B-3.

The above instructions do not apply to establishments manufacturing products classified in different industries for which separate reports are required. For example, even though pulp is produced in the same establishment in which it is further processed into paper, the value of pulp should be shown under Inquiry 10 in the report for the "Pulp (wood and other fiber)" industry and again under Inquiry 5a in the report for the "Paper" mill.

85. *Interplant Transfers.*—Where the products of one plant become materials for another plant operated under the same management and for which a separate report is required, they should be reported as products by the establishments producing them and as materials by the establishment acquiring them for further manufacture. The value assigned such materials by the factory using them should be the transfer value as shown on the books. If, however, no charge is made on the books, an estimate of the market value of the materials laid down at the plant consuming them should be made and reported as "Estimated." For example, an establishment may operate a wood-pulp mill and a paper mill, the latter using the pulp made by the former transferred either at cost, at the market value, or at an arbitrary value. The figure actually charged on the books should be used if available. If not, report the estimated market value of the pulp at the pulp mill.

86. *Cost of Fuel.*—Report in Inquiry 5b the total cost of *all* fuels (coal, fuel oil, gas, gasoline, wood, and all other fuels) used for power purposes, for heating buildings and for smelting, and other forms of industrial heating. Include here also the cost of purchased steam for heating or for power and the cost of rented power (shafting, belting, etc.). The cost of fuels used as materials in the manufacture of coke, fuel briquettes, bone black, carbon black, and lampblack should be reported under Inquiry 5a.

87. *Cost of Purchased Electric Energy.*—Report in Inquiry 5c the total cost of purchased electric energy used for *all purposes*, (not only for plant power and light). Report here the same cost as reported for purchased electric energy under Inquiry 7.

88. *Cost of Contract and Commission Work.*—Report in Inquiry 5d the cost of contract and commission work done for this plant outside the plant on materials owned by this plant in the manufacture of products reported for this plant under Inquiry 10. Include only the total expenditure for work (including con-

vict labor) done by or under the supervision of contractors or by persons working in their homes, on the products reported under Inquiry 10. Do not include payments for work on materials which were not furnished or owned by this plant. Do not include any amounts already reported as wages.

89. Power Equipment.—The figures given in Inquiry 6 should relate to equipment in use or *available* for use at the end of the period covered by the report. Report as "Prime movers driving generators" all generators in the plant, together with the prime movers driving them, whether direct-connected or connected by gears or by belts, including prime movers driving both generators and line shafts or other equipment. Do not include rotary converters or motor-generator sets. Give the rating indicated on the nameplate. If the unit is rated only on the generator, the horsepower rating of the prime mover should be reported as one and one-half times the kilowatt rating of the generator.

90. Fuel and Energy Used.—The data for fuel consumed (Inquiry 7) cover not only the fuel used in the generation of factory power and heat (including the heat used in processing), but also the fuel used as production materials. This applies particularly in the following industries: "Coke (not including gas-house coke)," "Fuel briquettes," "Bone black," "Carbon black," and "Lampblack." Likewise the data for electric energy comprise those for kilowatt-hours used for plant power and light and also those used in electro-chemical processes in the plant.

91. Fuel and Energy from Sources Under the Same Ownership.—The quantity and cost in Inquiry 7 should be given for each of the several kinds of fuel used, as specified on the schedule. Estimate cost of fuel transferred to the plant and not carried on the books as purchased. If a plant purchases fuel and transfers all or a part of it to another plant under the same ownership, only the amount and cost of the fuel actually used in the first plant should be reported for that plant. Electric energy generated in one plant and used in another under the same ownership should be reported by the generating plant under Inquiry 7, in "Total amount of electric energy sold," and by the consuming plant under Inquiry 5c and under Inquiry 7 in "electric energy purchased"; estimates may be necessary.

92. Expenditures for Plant and Equipment.—In reporting under Inquiry 8 it is important to keep the following criteria in mind: *Report charges to capital account for new, depreciable assets, at cost value.*

By term "expenditure" is meant the total "cost" of the new capital asset. This should include not only the amount paid to and due the seller, but also installation and other costs which may properly be charged to capital.

Under total expenditures for plant equipment and real estate during the year be sure to include total salaries and wages which were reported under Inquiry 4 in item A-4.

Report under item 1 only the expenditure for new plant and new equipment other than new machinery and operating equipment which will be depreciated over a period of more than 1 year. By new plant and new equipment are meant all additions to capital asset accounts which will be depreciated, thus excluding minor additions and replacements which are not depreciated over a period of more than 1 year.

Report under item 2 only new machinery and operating equipment installed during the period covered by the report. Exclude equipment installed in previous years and paid for in 1939, and equipment ordered in the current year which will not be installed until the following year.

Report under item 3 the expenditures for plant and equipment acquired in a used condition from other owners during 1939, which will be depreciated over a period of more than 1 year. Include cost of real estate purchased during the year.

93. *Inventory*.—The same basis of evaluating inventories should be used at the beginning and end of the year. If there has been any change in the basis of valuation since the end of 1937, this change should be carefully described under "Remarks" on the schedule.

Report under item *a* the inventory of finished products of this plant including goods produced by contract work on materials owned by this plant. Values are required for both the beginning of the year and at the end of the year.

Report under item *b* the value of materials, supplies, fuel, work-in-process, and all other inventories. Values are required for both the beginning of the year and at the end of the year. (*Capital items*, buildings, equipment, etc., are not to be included.)

94. *Principal Materials*.—It is most important that the inquiry, "What were the principal materials (in the order of their importance) used in manufacturing the products listed below?", be answered in every case. The answers to this inquiry are of great assistance in editing the schedule in the Washington office.

95. *Products*.—Report all products manufactured in this plant during the calendar or fiscal year 1939, whichever is covered by

the report. The year's production may be computed for purposes of this report by adding the value of the year's sales of individual products manufactured in this plant to the value of finished manufactured goods on hand at the end of the year and subtracting the value of finished goods on hand at the beginning of the year.

The figures for total production should wherever possible be taken from book records, but the records may not always show the quantities and the values of the separate items. In such cases careful estimates for the principal items will be accepted, but the fact that they are estimates should be noted on the schedule and the sum of the values should correspond to the total. It may not be practicable to specify a large number of the minor items, and in such cases these can be grouped together under "All other products (state kind)." No considerable portion of the value of products, however, should be reported under "All other products."

96. Value of Products.—Products valued at selling prices at the plant, *not merely the cost of production*. These values should be based on (a) average net f. o. b. factory prices; or (b) invoice price to separate selling departments or agencies. Products manufactured in this plant but transferred to other plants should be reported at a figure somewhat higher than cost of production unless cost of production values are the only values obtainable.

Normally the net selling value at the factory or works will be in excess of the sum of the items under Inquiries 4 and 5 plus excise tax, if any, since the census schedules include no inquiries for miscellaneous expenses, such as advertising, rent, interest, insurance, taxes, etc. If there has been *an actual excess* of pay roll and cost of materials *over value of products*, mark under "Total value of products," "Loss O. K." and briefly explain the loss under remarks.

Freight charges paid by the manufacturer on goods sold should not be included in the value of products reported. Exclude from value of products discounts from list prices; report always the net value.

A manufacturing establishment sometimes turns over its products to a selling department at a given value. The value of products shown in the Manufactures report should be this factory value, and not the value received by the selling department, if a *separate census report* on Business Form 31 is prepared for such selling department.

97. *Exceptions in Certain Industries.*—The above general rules regarding the basis for the value of products are subject to some slight modification in a few industries, as indicated by the special schedules for those industries. In reports for motion-picture establishments the amount given as the total value will, except in the case of laboratory work done for others, represent the total expense of producing the negative films.

98. *Contract Work for Others.*—Many establishments do work for other establishments which own the whole or a part of the materials used. The amount received for such contract work should always be shown *separately* under Inquiry 10.

99. *Custom and Repair Work.*—Under this head report the total receipts (or the total charges, in case work was done on credit and bills were unpaid at close of year) for custom and repair work of all kinds done during the year.

100. *Reporting of Products on Special Manufactures Schedules.*—When two or more of the industries for which special Manufactures schedule forms are provided are carried on by the same establishment and it is practicable to make a complete separate report for each of these industries, this should be done. If this is impracticable, a complete report should be made on the special schedule for the industry which represents the principal business of the establishment. The *products* which ordinarily would be classified in other industries and which are not called for specifically on this schedule, should be reported in total under "All other products" (Inquiry 10). In addition to this "master schedule" supplementary reports should be prepared on the special manufactures schedule forms which call for the specific products lumped in "all other" on the "master schedule." On the supplementary report give under Inquiry 10 as much detail as possible regarding the products for which detail was omitted on the "master schedule."

Such supplementary reports should be marked "supplementary" at the top of the first page, should bear the name and address of the company under Inquiry 1, and the same file number as the "master schedule." No inquiry other than 10 need be answered on the supplementary schedules, but be sure that the plant is identified in Inquiry 1. A statement should be made under "Remarks" on the "master schedule" to the effect that the supplementary reports carry detailed information as to products not provided for in the "master schedule."

101. *Man-hours.*—This inquiry appears only in some schedule forms and is usually numbered Inquiry 13. It calls for total cumulative numbers of hours worked each month by all the wage earners of the plant. A special effort should be made to obtain these figures, especially for large plants. For very small plants no answers are preferred to poor estimates. These figures should cover all wage earners of the plant, including piece workers reported under Inquiry 2B-3 and Inquiry 3. It is understood that the Federal Fair Labor Standards Act requires the manufacturers to keep a record of hours worked by piece workers. The hours worked by salaried employees must not be included.

The hours of any week or other pay roll period occurring partly in each of 2 months should be prorated between the months. The monthly totals should apply to calendar months as far as possible.

102. *Period Covered.*—The dates given in the certificate should show specifically the period covered by the report. Wherever possible, the report should relate to the 12 months ended December 31, 1939, but where the business or fiscal year of the establishment does not coincide with the calendar year, the report may cover the complete business year ended within the period from December 1, 1939, to March 31, 1940. For a few seasonal industries, such as the manufacture of beet sugar and of cottonseed oil, the reports should relate to the "crop year" or "season" specified on the special schedules for such industries.

103. *New Establishments.*—In the case of a new establishment which began operations within the year, the dates in the certificate should show the period in operation. If the establishment was in existence throughout the year but operated during only a portion of it, that fact should be stated under "Remarks."

104. *Signature Required.*—Each report should be signed by the person responsible for the information furnished, with his official title and address.

REMARKS

Remarks relating to Manufactures should be placed under "Remarks" on the Manufactures part of the report. Remarks relating to distribution should be placed under "Remarks" on the reverse side of the "Distribution of Sales" form which is attached to the Manufactures schedules.

105. *Explanation Frequently Required.*—The instructions for several of the inquiries indicate the character of the information that should be given under "Remarks." This space, however, is reserved primarily for explanations of unusual conditions connected with the inquiries or with the report as a whole. Such explanations should be so clear and explicit as to obviate the necessity of office correspondence with the establishment. Examination of the report, after answers have been made to all the inquiries, may reveal inconsistencies or omissions. If it is impossible to correct them, an explanation should be given. These explanatory statements should be as brief and direct as possible, but at the same time they should cover all important facts. All reports are carefully examined in the Census office before the figures are tabulated, and explanations of inconsistencies are *indispensable* to a proper understanding of the figures.

The space under "Remarks" must not be used for correspondence or statements not pertinent to the report.

106. *Distribution of Manufacturers' Sales.*—Provision is made on the last page of most of the Manufactures schedule forms for reporting sales by channels of distribution or classes of customers. The enumerator should always make sure that the proper entries are made on the "Distribution of Sales" sheet before turning in the plant schedule, as the manufacturers are not called upon in the regular biennial Census of Manufactures to furnish these data. Heretofore, only in the 1929 and 1935 Censuses has this type of inquiry appeared on the schedule forms.

107. *Description of Plant (Inquiry D-1).*—The entries under Inquiry D-1 should be consistent with similar information given under Inquiry 1, page 1, of the schedule. Identification of the plant is called for on the Distribution of Sales sheet in order to facilitate the use of the information in the Census Office in Washington.

108. *Net Sales and Interplant Transfers (Inquiry D-2).*—Information given under Inquiry D-2 should relate to the plant covered by the Manufactures report. All goods sold or transferred from the plant must be accounted for under this inquiry. Sales branches owned by manufacturers engaged primarily in selling goods at wholesale should be reported separately on Business Form 31, and manufacturers' retail branches should be reported on Business Form 21, as retail stores.

Net sales and interplant transfers may differ from **value of products** as reported in Inquiry 10. Inquiry D-2 relates to

sales and transfers whereas Inquiry 10 relates to *production*. Merchandise purchased and resold without processing should be included under Inquiry D-2; it is not included under "Value of products." Do not include under D-2 receipts from contract, custom, and repair work.

109. *Intracompany Sales and Transfers*.—No provision is made in items *a-1* to *a-3* for transfers to the account of central or home offices of manufacturing concerns. Sales through such offices are to be treated, for the purposes of this inquiry, as sales from the plant, and must be distributed according to classes of purchaser in items *a-4* to *a-9* of Inquiry D-2.

Also sales to affiliated and subsidiary companies (separate corporations) should be considered as sales to other concerns, and reported under "Sales to other business concerns in the United States," or as "Export sales" if to foreign subsidiaries. When entries appear under "Intracompany sales and transfers," the enumerator will know that the organization has other establishments for which reports should be secured—either plants to be reported on Manufactures schedules; or wholesale branches or retail stores to be reported on Business schedules; or mines, quarries, or oil wells to be reported on Mines schedules (most Mines reports are obtained by mail and should not be requested by enumerator unless specifically instructed).

110. *Interplant Transfer to Own Plants in the United States*.—The term "plant," as used in item *a-1* includes manufacturing establishments, mines, quarries, mills, or other processing works owned or operated by the same company as this plant.

111. *Sales to or Through Your Own Wholesale Branches*.—Include under item *a-2* all goods delivered from this plant to customers on orders received through the company's sales branches or sales offices (but not through central or administrative office) as well as the value of goods shipped to such branches or offices for sale. Separately incorporated, affiliated, or subsidiary sales companies should be considered as "other business concerns" and sales to them included under *a-4*, 5, 6, or 7, as the case may be.

112. *Sales to Industrial, Commercial, Professional, and Institutional Users*.—Report under *a-4* sales to concerns which purchase goods for business purposes or for use in production but which do not, as a rule, sell the goods in substantially the same form in which they are purchased. Sales to manufacturers, railroads, public utilities, transportation companies (air trans-

port, bus, and taxi), mine and quarry operators, oil producers, pipe lines and refineries, governmental bodies, hotels, contractors, institutions (such as hospitals, schools, etc.), and other large users, should be included. Supplies and equipment sold to wholesalers and retailers, for use in their business, should also be included.

113. Sales to Wholesalers and Jobbers for Resale.—Include under *a-5* the dollar value of all goods invoiced to wholesale establishments (except the sales branches and sales offices of this plant) for resale.

114. Sales to Export Intermediaries.—Many establishments are engaged primarily in selling goods for export. Include under *a-6* all merchandise sold and invoiced to such establishments. Goods invoiced at the plant for export should be reported under *a-9*.

115. Sales to Retailers for Resale.—Report in *a-7* sales to all classes of retail stores except chain stores operated by the company which operates this plant.

116. Sales to Farmers and Household Consumers, Including Employees.—Item *a-8* is designed to measure the retail sales of plants. Entries should be restricted, for the most part, to consumer goods. Sales to industrial users should be entered under *a-4*.

117. Export Sales.—The objective in *a-9* is to obtain information on the volume of goods invoiced by domestic plants to buyers or receivers in foreign countries, who do not maintain established places of business in the United States. Sales to foreign importers and import agencies should, of course, be reported here. Do not include under this item sales to exporters or export agencies located in the United States; these should be included in *a-6*.

118. Total Sales Made Through Agents, Brokers, and Commission Houses.—The entry under *b* should be confined to that portion of the plant's sales handled by manufacturers' agents, selling agents, brokers, and other commission agents who are in business for themselves.

119. Sales of Purchased Merchandise Sold Without Processing.—The figure under *c* is important for, in many cases, it will account for most of the difference between the value of products and total net sales of the plant. Goods which are included in the value of products should not be reported here. If the goods merchandised (resold without processing), as reported here, are considerably in excess of the value of products

reported under Inquiry 10 of the Manufactures schedule, it should be taken as evidence of the fact that the establishment operates as a wholesaler and a report on Business Form 31 should be prepared for it in addition to the Manufactures report.

IV. General Office Schedule (Form 10)

PURPOSE AND USE OF THE SCHEDULE FORM

120. *Multi-unit Organizations From Which Reports on Form 10 are to be Secured.*—Reports on Form 10 are to be secured from multi-unit organizations, (a) the major activities of which fall within the scope of the Census of Business, or Census of Manufactures, or Census of Mines and Quarries (including oil and gas wells), and (b) which have general offices or auxiliary units that cannot be reported on the schedule forms provided for the operating units. Note that schedule forms for central office and auxiliary units of companies engaged exclusively in mining or crude petroleum production operations will be mailed to those companies together with schedule forms for their individual operating units. Reports on such forms will be obtained from these companies by mail.

Multi-unit organizations engaged *primarily* in transportation (such as railroads), in public utility operations (such as gas or electric companies), in finance (including insurance and real estate) or in any other activities which do not fall within the scope of Business, Manufactures, or Mines and Quarries *should not report on Form 10*, even if reports on Business, Manufactures, or Mines schedule have been submitted for some of their operating units.

121. *Units to be Reported on Form 10.*—General offices, central administrative offices, district administrative offices, chain-store warehouses, and auxiliary units of multi-unit organizations are to be reported on Form 10. This schedule is designed to secure census data for units of multi-unit organizations which cannot be properly reported on the schedules for the individual stores or on the reports for the manufacturing plants or mines and quarries. Examples of the auxiliary units referred to are laboratories (experimental, testing or research), storage warehouses, garages, buying offices, receiving or shipping points, etc., when such units are operated separately from any reporting store, manufacturing plant, or mine or quarry. No reports are required on this or any other form for

such units as power plants selling current to the general public, pipe lines, shipping or tanker lines, air transportation, or any other transportation units operated as common carriers.

122. *Separate and Consolidated Report.*—A separate report on Form 10 must be prepared for each chain store warehouse. It is also highly desirable to obtain a separate report on this form for the main office of the company. In reporting any other units on this form, a consolidated report may be submitted for all units located in one State. If a consolidated report is prepared, list under "Remarks" the location (city and street number or county and township) and nature of operations of each unit included in the report.

INQUIRIES ON THE SCHEDULE

123. *Employment and Pay Roll (Inquiry 2).*—This inquiry aids in completing the employment picture for multiunit organizations. Employees of such organizations who are not assigned to and included in reports for individual stores, manufacturing plants, or mines or quarries, should be reported here. Note that the employees and salaries are to be classified into 5 major classifications according to their principal activities as follows:

(a) Manufacturing and other operations covered by Census of Manufactures.

(b) Selling and other operations covered by Census of Business.

(c) Mining or quarrying (including oil and gas wells).

(d) Other operations (transportation, etc.).

(e) Officers and employees not included in preceding columns (general staff).

It is understood, of course, that most of the employees of units reported on Form 10 are not engaged either in manufacturing, or in selling, or in mining. The basis of classification into the 5 categories described above is the relation of the main activities of the employees in the administrative offices and auxiliary units to the activities of the operating units. The employees whose principal activities are related to the manufacturing operations of the company should be reported in class *a* above. This would hold, for example, for many laboratories reported on Form 10. Employees whose principal activities are related to the selling activities of the company are to be reported in class *b*, and those whose principal activities

relate to mining and quarrying operations should be reported in class *c* above. All employees of chain-store warehouses will be reported in class *b*.

Class *e* is designed to take care of employees in the executive offices, in the legal department, in the auditing department, etc., whose activities relate to the operations of the company as a whole rather than specifically to its manufacturing branches or distributing branches, and cannot, therefore, be classified by function.

124. *Net Sales (Inquiry 3).*—Report here sales made through the general or district administrative office during the year which were not included in separate reports for sales branches, sales offices, retail stores, or other selling units. The sales reported here may duplicate sales shown on the "Distribution of Sales" sheet attached to the Manufactures schedule, but should not duplicate sales reported on the Business schedule forms.

125. *Sales and Billings Through Chain-Store Warehouse (Inquiry 4).*—This inquiry is for use of chain-store warehouses only. Note that Inquiry 4*a* calls for billings through the books of warehouse to "stores of this company" during 1939, at value equivalent to wholesale value and not retail sale value.

126. *Stocks and Receivables (Inquiry 5).*—This inquiry corresponds to similar inquiries on the retail and wholesale schedules. However, the figures reported on Form 10 for administrative offices, warehouses, etc., must not duplicate data reported on the schedules for individual stores, manufacturing plants, mines, or quarries. If there has been any change in the method of valuing inventories between January 1, 1939, and January 1, 1940, this fact should be stated under "Remarks" and the nature of the change briefly indicated.

127. *Description of Organization (Inquiry 6).*—This inquiry should be answered only in the report for the central office of the organization. It is a summary of the various operating units of the reporting multiunit organization. Separate reports should be obtained on the appropriate forms for each of the units included in the various phases of the 1939 Census—Manufactures, Mines and Quarries, and Business.

SECTION D

Supplementary Instructions for Selected Kinds of Business and Manufacturing Establishments

Due to the character of operation of certain kinds of manufacturing and business establishments, special instructions are necessary to insure the use of the proper schedule form and the correct method of reporting. These instructions are given below:

1. *Advertising Agencies.*—Reports for advertising agencies should be prepared on Business Form 40. Such reports *should not include under "receipts"* (Inquiry 3) amounts received from clients to cover media costs, that is, the cost of newspaper and magazine space, radio time, and radio talent, etc. Receipts should be restricted to revenues for service rendered by the agency.

2. *Amusement Buildings and Grounds.*—In many cases, it will be necessary to distinguish the amusement enterprise from the buildings or ground in which it is operated. Only when the amusement enterprise and the building or grounds where it is located are operated as a unit should the report include the operations of the building or ground. Such a report should be prepared on Business Form 40. Buildings (such as theaters and arenas) and grounds (such as stadiums and athletic fields) leased or rented to amusement enterprises are not included in the census.

Amusement enterprises operating in leased or rented buildings or on leased or rented grounds should be reported on Business Form 40.

3. *Amusement Parks.*—Amusement parks are to be reported on Business Form 40 only if some of their revenue consists of charges for admission to the park. Concessions in amusement parks are to be reported as separate establishments on the Retail schedule (Business Form 20 or 21) or on the Service schedule (Business Form 40), depending upon the nature of the business operated by the concessionaire.

4. *Athletic Fields*.—Athletic fields operated by municipalities, States, or by educational institutions are not to be canvassed. *Only commercial enterprises are to be covered.*

5. *Auction House, Auction Sales, Auctioneers*.—Auction companies selling farm products or merchandise at wholesale are to be reported on Business Form 33. Such goods are usually consigned to the auction house by producers, assemblers, co-operatives, etc., and sold in large lots. Retail stores selling by the auction method are to be reported on Business Form 20 or 21, and handled as any other store in the particular kind of business. *Auctioneers* with established places of business, who sell merchandise or real estate at auction on a fee or commission basis, are to be reported on Business Form 40. Receipts should represent fees and commissions received. So-called community sales are not to be reported on any form.

6. *Automobile Repair Shops*.—Reports for automobile repair shops are to be prepared on the Service schedule (Business Form 40). However, if the receipts of the establishments which do repair work are primarily from the sale of gasoline and merchandise (other than parts installed as a repair job), they should be reported on the Retail schedule (Business Form 20 or 21).

7. *Awnings, Tents, Sails, and Canvas Covers*.—Establishments engaged in the production of window, store and veranda awnings, tents, sails, and canvas covers (including tarpaulins) should be covered on the Manufactures schedule (Form 218) if the value of their product for the year is \$20,000 or over. Establishments with value of product below \$20,000 should be covered on the Service schedule (Business Form 40). Establishments engaged primarily in selling awnings, tents, sails, and canvas covers from stock are to be reported as wholesalers or retailers, according to the nature of the business (Business Form 31, 20, or 21). Establishments engaged in the rental of tents should be reported on the Service schedule (Business Form 40).

8. *Bakeries*.—Bakery establishments which in 1939 produced on the premises baked goods to the value of \$5,000 or more should report on the Manufactures schedule (Form 102). If such bakeries sell, in addition to their own products baked on the premises, bakery goods or other merchandise produced elsewhere or serve meals, a Retail schedule (Business Form 20 or 21) should be prepared for the retail part of the business. Do not

duplicate on the Retail schedule the employment and pay roll for manufacturing and wholesaling operations reported on the Manufactures schedule.

Central bakeries operated by a chain of restaurants or retail stores should be reported on the Manufactures schedule.

No Manufactures report is required for bakeries with production for the year valued at less than \$5,000. Such bakeries should be reported on a Retail schedule (Business Form 20 or 21).

Bakery goods made on the premises by restaurants or lunch-rooms should be included in the Retail report for the establishment (Business Form 20 or 21).

9. *Barber Shops*.—Reports for barber shops should be secured on Business Form 40. In such reports there must be included under "receipts" (Inquiry 3) the total fees (excluding tips) received from customers by employees working on a commission basis; it is not sufficient to show merely the proprietor's share of such fees. The commissions of such employees should also be included under pay roll (Inquiry 5a).

A distinction should be drawn between commission employees and individuals (barbers, manicurists, and bootblacks) who merely rent space from the shop proprietor and whose operations are entirely independent. Such individuals operate concessions; separate reports should be secured from them on Business Form 40.

10. *Bathing Beaches*.—Beaches operated by municipalities or States are not to be canvassed. Only *commercial enterprises* are to be covered.

11. *Booking Agencies*.—Booking agencies for road shows, groups of performers or individual stars, lecture bureaus, literary agents, and similar service establishments should be reported on Business Form 40.

12. *Bottling Plants*.—Establishments bottling natural waters, or other liquids purchased in bulk without making any change in them (charging, blending, etc.), should be reported on Business Form 20, 21, or 31 depending upon whether sales are predominantly retail or wholesale. The same rule applies to establishments packaging goods purchased in bulk in which no change is made. Establishments bottling carbonated or other beverages (including carbonated mineral waters) which they manufacture will be reported on Manufactures schedule (Form 101) if production is valued at \$5,000 or more, and on Business Form 40 if under \$5,000.

13. *Butchers and Slaughterhouses.*—Butcher shops or meat markets may do some slaughtering incidental to their retail business; these operations should be included together with their retail activities on the Retail schedule (Business Form 20 or 21). However, for establishments which sell meat at retail and which also have receipts from slaughtering on a contract basis to the amount of \$5,000 or more for the year, a Manufactures report (Form 123) must be prepared for their slaughtering operations in addition to the retail report. Do not duplicate on Business Form 21 the employment and pay roll included in the Manufactures report.

Municipal abattoirs should be reported on Manufactures Form 123 if their receipts for the year are \$5,000 or over.

14. *Candy, Confectionery, and Ice Cream Stores.*—Establishments engaged chiefly in the retailing of candy, confectionery, and ice cream, but which incidentally manufacture candy, confectionery, and ice cream, must report on a retail schedule (Business Form 20 or 21). A separate report, however, must be secured on the Manufactures schedule for the manufacturing activities (Form 112 for confectionery and Form 118 for ice cream), if the value of product for the year amounts to \$20,000 or more. In such cases the two activities should be treated as separate establishments. Where no Manufactures report is prepared, the manufacturing activities should be included on the retail schedule.

15. *Caterers.*—Catering establishments, although their sales include service operations, are to be treated as retail establishments and reported on Business Form 20 or 21.

16. *Cement Manufacture.*—For establishments engaged in the manufacture of hydraulic cement from rock, the report on the Manufactures schedule (Form 1002) should cover the quarrying of rock, as well as the manufacturing operations, if the quarry is at the same location as the plant. In such cases a separate report should also be prepared on the Mines schedule covering the quarrying operations only, even though that information is duplicated in the Manufactures report. The employment and pay roll for the quarry should be shown separately on the Mines report and included together with manufacturing employment and pay roll on the Manufactures report.

17. *Cigar Store and Cigar Manufacture.*—Cigar stores frequently manufacture some of the cigars which they retail. Their entire operations should be reported on the Retail schedule

(Business Form 20 or 21) unless the value of the cigars which they manufacture amounts to \$5,000 or more for the year. In such case a separate report on the Manufactures schedule (Form 1608) should be secured for the manufacturing activities, in addition to a retail report which covers all sales. Do not duplicate on the Retail schedule the employment and pay roll reported on the Manufactures schedule.

18. *Clay Products Manufacture.*—Establishments engaged primarily in the manufacture of brick, tile, refractories, and crucibles made of materials other than clay, china, stoneware, earthenware, porcelain electrical supplies, and vitreous china and porcelain plumbing fixtures should be reported on Manufactures schedule (Form 1004) even if the value of their production for the year is below \$5,000. A report on this form must be obtained also if establishment was idle throughout the year 1939; in such cases obtain answer to Inquiry 1 and Inquiry 10 (finished stocks on hand December 31, 1939).

Where the digging of clay is conducted at the same location as the manufacturing operation, the report on the Manufactures schedule should cover not only the manufacturing but also the clay pit operations. In such cases, however, a separate report should be prepared on the Mines schedule (Form 100-MQ-C) covering the clay pit operations only, even though that information is duplicated in the Manufactures report. The employment and pay roll for the clay pit should be shown separately on the Mines report and included together with the manufacturing employment and pay roll on the Manufactures report.

19. *Coffee Roasters and Grinders.*—Coffee roasting and grinding establishments should be reported on the Wholesale schedule (Business Form 31). No manufactures report should be prepared for them.

20. *Cold-Storage Warehouses.*—If one-half or more of the receipts of a cold-storage warehouse are from the sale of manufactured ice, the establishment should be reported in its entirety on the Manufactures schedule (Form 119). When the receipts from the sale of ice are less than half the total a report should be prepared on the Service schedule (Business Form 40), and in addition a manufactures report for the manufacture and sale of ice should be prepared if the value of ice sold is \$5,000 or more for the year. In such cases, do not duplicate on the Service schedule the employment and pay roll reported on the Manufactures schedule. When no Manufactures report is prepared, the entire operations should be covered on Business Form 40.

When a cold-storage warehouse is operated as part of another business such as wholesale or retail trade, meat packing, etc., no separate report for it should be prepared, except a Manufactures report on Form 119 if it manufactures and sells ice to the value of \$5,000 or more for the year. In that case the cold-storage operations (except as indicated above, the manufacture and sale of ice) will be included in the report for the business of which it is a part, if such business comes within the scope of the Census of Business or the Census of Manufactures.

21. Construction Materials and Supplies, Manufacture of.—Establishments engaged in the manufacture of materials and supplies which they also use in the construction of buildings, bridges, and other projects should be reported on the appropriate Manufactures schedule for the *shopwork* part of their business and on a Construction schedule (Business Form 60 or 61) for the building or construction part of their business.

22. Contract Manufacturing.—Shops or factories in which the work is done entirely on materials not owned by them or which manufacture to order for other than household consumers should be reported on the appropriate Manufactures schedule if the value of the work done is \$5,000 or more for the year. In other cases, they should be reported on the Service schedule Business Form 40.

23. Corn Shelling.—If the establishment is engaged primarily in the purchase and sale of corn and the shelling operation is done preliminary to placing the corn on the market, it should be reported as a wholesale establishment on Business Form 34. If corn shelling is done mainly on a service basis on goods owned by others, the establishment should be reported on Business Form 40.

24. Costumes Made for Rent.—Establishments engaged in making costumes for rent should be reported on Manufactures schedule (Form 216) if the value of the new work amounts to \$20,000 or more for the year. Except for these large establishments, all costume rental business should be reported on Business Form 40.

25. Cotton Cleaners and Rehandlers.—Establishments which are engaged primarily in buying and selling cotton and which put the merchandise through a conditioning process preliminary to placing it on the market should be reported on the Wholesale schedule (Business Form 34). Establishments which perform this service mainly on a contract basis on goods owned by

others should be reported on the Service schedule (Business Form 40).

Establishments engaged in the processing of cotton waste and other mill waste should be reported on Manufactures Form 211, if the value of their product for the year is \$5,000 or over. If it is below \$5,000, report them on the Wholesale schedule (Business Form 31).

26. Credit Bureaus and Collection Agencies.—These establishments furnish reports on the credit rating of business firms and of individual consumers and perform a service of collecting debts owed on open account or notes. They should be reported on Business Form 40. In such reports "receipts" (Inquiry 3) should include only fees received for services rendered and should exclude the amounts of money collected on behalf of the clients.

27. Custom or Merchant Tailors and Valet Shops.—Custom or merchant tailors are to be reported on a Retail schedule (Business Form 20 or 21). However, if the value of their products for the year is \$100,000 or more they should be reported on the Manufactures Form 215. Small tailor shops engaged principally in pressing, repairing, and alteration work to individual order should be reported on the Service schedule (Business Form 40).

28. Dance Schools.—Dance schools which provide for a charge facilities for dancing to persons not registered as students should be regarded as dance halls. Their entire operations should be reported on Business Form 40. Dance schools which admit registered students only should not be canvassed.

29. Dental Laboratories.—Dental laboratories doing work on order of dentists are to be reported on Business Form 40. Laboratories manufacturing supplies or equipment for the dental trade are to be reported on a Manufactures schedule (Form 1611).

30. Dressmakers.—Dressmakers with established places of business who carry apparel in stock for sale should be reported on a retail schedule (Business Form 20 or 21). Dressmaking carried on from the dressmaker's home is not to be canvassed either for Business or for Manufactures.

31. Drug Store Manufacturing.—Some drug stores manufacture medical, drug, or hospital supplies for stock or sale in large quantities to distributors, institutions, or other large users. If the value of such manufacturing is \$5,000 or more for the year

a report on the appropriate Manufactures schedule should be prepared in addition to the Retail report on Business Form 21. In such cases do not duplicate on the Retail schedule the employment and pay roll reported on the Manufactures schedule.

32. Dyeing and Cleaning (including rug cleaning).—Dyeing and cleaning plants, which dry-clean wearing apparel, rugs and similar articles, should be reported on Business Form 47. Dry-cleaning departments of laundries should be covered together with the other operations of the laundry on Business Form 47. The reports in all cases should cover not only the plant itself but also the outlying plant-owned branches or agencies which receive the articles from and return them to the customers. Such branches will not furnish separate reports, but the enumerator must visit such stores and determine whether they are plant owned. If they are not owned by the plant a report from them should be secured on Business Form 40.

Tailor shops which do pressing and alteration work accept garments for dry cleaning and dyeing. A report for them should be obtained on Business Form 40, unless they operate their own cleaning plant or are a branch of a cleaning and dyeing plant in which case they will be included in the plant report on Business Form 47.

33. Electrical Shops.—Shops whose principal business is the sale of electrical goods and supplies at retail are to be reported on Business Form 20 or 21. However, if their receipts from *repairs* of electrical appliances, refrigerators, or electric motors exceed 50 percent of total receipts, they should be reported on Business Form 40. Establishments engaged mainly in the repair of electric or neon signs are also to be reported on Business Form 40. Shops operating principally as contractors on construction projects or engaged primarily in house wiring should be reported on Business Form 60 or 61.

34. Elevators (grain).—Grain elevators buying principally from farmers are to report on Business Form 34. Terminal elevators usually located in the larger cities and buying from elevators located in growing regions are to be reported on Business Form 31. Country grain elevators engaged chiefly in selling grain, flour, seeds, feed, fertilizer, coal or other commodities *at retail* are to be reported on Business Form 20 or 21.

35. Exhibitions.—Aquariums, art galleries, museums, and all other types of exhibitions are to be reported on Business Form 40 only if they are not operated by governmental units and if they charge admissions on each day when open to the public.

If operated on an admission fee basis by nonprofit organizations, a report for such exhibitions on Business Form 40 should be secured, but such report should include only the operation of the exhibitions.

36. Farms, Manufacturing on.—When the manufacture of butter, cheese, cider, vinegar, molasses, sirup, sugar, and similar products is conducted on a farm from milk, cane, maple sap, fruits, and other crops raised on the farm, a report on a Manufactures schedule should not be obtained. However, when manufacturing of this character is conducted on a farm where, in addition to the crops of this farm, crops raised on other farms are also used, a report on a Manufactures schedule must be obtained if the value of the manufactured product is \$5,000 or more for the year.

In all cases *factories canning fruits and vegetables for sale in wholesale quantities* must be reported on a Manufactures schedule (Form 105) even though operated in connection with farms or ranches. Also, reports on a Manufactures schedule (Form 130) are required for *all mills located on plantations in Louisiana engaged in the production of cane sugar and molasses*, including those in which only the cane grown on the plantation is treated.

37. Feed, Flour, and Grist Mills.—Mills operated entirely on a merchant basis, that is, mills which purchase grain and sell the product, should be reported on a Manufactures schedule (Form 116) if the value of their product for the year was \$5,000 or over. Mills whose work is in part on a custom basis should also be reported on a Manufactures schedule if they grind flour, feed, etc., on a merchant basis to a value of \$5,000 or more per annum. All other mills should be reported on the Business schedule Form 40.

38. Florists and Greenhouses.—The operations of greenhouses are not to be canvassed for Business or Manufactures. However, retail florist shops and wholesale florist establishments must be reported on the Retail (Business Form 20 or 21) or Wholesale schedule (Business Form 31) even when supplied from their own greenhouses. Employees in the greenhouse and their pay roll *should not* be included in the Retail or Wholesale report.

39. Fruit and Vegetable Packers and Shippers or Processors.—The packing of fruits and vegetables by assemblers, usually operating at a shipping point in growing regions, is to be reported on Business Form 34. When the fruit is put through

some process such as dipping in hot water, placing in sulphur fumes, seeding, etc., on a factory basis, the operations of the establishment should be reported on a Manufactures schedule (Form 105).

40. *Furriers and Fur Shops*.—Fur stores or shops making fur goods to individual order are to report on Business Form 20 or 21. However, if they produce goods to the value of \$100,000 or more for the year, they should be reported on the Manufactures schedule (Form 1615). Jobbers of furs or fur garments should be reported on Business Form 31. Furriers whose receipts are primarily from alterations and repairs are to be reported on Business Form 40. Establishments manufacturing fur garments, robes, trimmings, and other fur and fur-lined goods for sale to distributors or on a contract basis should be reported on a Manufactures schedule (Form 1615). The dressing and dyeing of furs is to be reported on a Manufactures schedule (Form 100).

41. *Garages*.—Garages one-half or more of whose receipts for the year are from storage or repairs should be reported on the service schedule (Business Form 40). If their receipts are mainly from the sale of gasoline, oil or other merchandise they should be reported on the Retail schedule (Business Form 20 or 21).

42. *Garbage Disposal Plants*.—See par. 44 on Grease and Tallow Rendering Plants.

43. *Gas Works*.—Establishments engaged mainly in the manufacture of gas for illuminating and heating purposes or in the distribution of gas through mains are regarded as public utilities and should not be canvassed for the Census of Manufactures or the Census of Business. However, any establishments operated by public utilities which come within the scope of the Census of Business or of Manufactures should be reported. For example, the manufacture of ice for sale should be reported on a Manufactures schedule (Form 119); the operation of salesrooms or stores should be reported on a Retail schedule (Business Form 20 or 21).

44. *Grease and Tallow Rendering Plants*.—Reports on a Manufactures schedule (Form 616) are required for such plants if the value of their product is \$5,000 or more for the year. Note that reports on Manufactures Form 616 are also required for *municipally owned garbage disposal plants* if the value of the products recovered for sale amounts to \$5,000 or more for the year.

45. *Hardware Dealers.*—Stores selling principally at retail are to report on Business Form 20 or 21. If a hardware dealer's principal business is with industrial users, contractors, and dealers, report him on Business Form 31.

46. *Harness and Saddlery Shops.*—Shops which manufacture to order for the individual customer, and shops which are engaged primarily in repair work, should be reported on Business Form 40. Shops which manufacture for stock or for sale at wholesale should be reported on the Manufactures schedule (Form 906) if the value of the product is \$5,000 or more for the year, and Business Form 40 if the value is below \$5,000. Retail stores should be reported on the Retail schedule (Business Form 20 or 21) even if they do some manufacturing or repair work as an incidental part of their business.

47. *Hay and Straw Baling.*—Establishments which do hay baling on a service basis on goods owned by others should be reported on the Service schedule (Business Form 40). Establishments which purchase hay from farmers, bale, and sell it should be reported on a Wholesale schedule (Business Form 34).

48. *Heating and Plumbing Equipment.*—Shops engaged principally in the sale of heating and plumbing equipment and supplies should be reported on Business Form 20, 21, or 31, depending upon whether their sales are mainly at retail or wholesale. If their operations are principally as a contractor on construction projects or if their receipts from repair and service work exceed 50 percent of their total receipts, they should be reported on Business Form 60 or 61.

49. *Hide Salting.*—Establishments salting hides should be reported in connection with the buying and selling of hides on the Wholesale schedule (Business Form 34). If in addition to salting, they perform other operations such as currying or tanning they should be reported on the appropriate Manufactures schedule.

50. *Home Manufacturing or Business Operations.*—For the Censuses of Business and of Manufactures only activities carried on in places readily identifiable as places of business or as factories, shops, warehouses, offices, construction sites, etc., are to be reported. In those cases, where the operator of the business or manufacturing establishment resides in the same house in which the business is located there is usually a physical separation between the residence and the place of business or the establishment; in such instances the establishment should of

course be reported if it comes within the scope of the Census of Business or Manufactures. Note that construction operations supervised and controlled from the home of the contractor or builder must be canvassed.

51. *Hotels.*—Hotels should be reported on Business Form 41. For the purposes of census enumeration the term “hotel” is limited to places, the major business of which is to provide lodging or meals and lodging to the general public. Evidences of serving the general public are as a rule in the form of an office and a clerk in a lobby or a sign or other public notice to persons seeking lodging accommodations.

There are two types of hotels—regular commercial hotels providing accommodations for transients and hotels in summer or winter-resort areas which cater to persons and families on vacation and which may be open only during the summer or winter season. Both of these types of hotels should be canvassed on Business Form 41. However, places other than resort hotels, which have no public entrance and which do not make a practice of providing accommodations for transients, should not be reported as hotels. Lodging houses, furnished-room houses, and tourist homes where the transient is provided accommodations in the house are not to be canvassed. Reports should be obtained from all seasonal resort hotels if operated at any time in 1939, even if they are closed at the time of the enumeration.

Clubs, Y. M. C. A.'s, Y. M. H. A.'s, Y. W. C. A.'s, and similar organizations are not included in the census. However, hotels operated by such organizations, which make it a practice to provide accommodations for nonmembers at regular rates, should be reported on Business Form 41, but the organizational activities, if any, should not be included.

Apartment hotels should be enumerated when they make it a practice to provide accommodations for transients. Apartment houses and apartment hotels that are entirely residential (not available to transient guests) are classified as private residences of the tenants and are not to be canvassed.

Summer camps, missions, municipal homes for transients, or transient dormitories providing accommodations on a per bed basis are not to be canvassed.

A separate report must be secured *from the concessionaire* for each retail or service *concession* operated in connection with

the hotel, such as the restaurant or dining room, cigar stand, barber shop, beauty parlor, etc. However, if such units *are operated by the hotel*, they should be included in the hotel report.

52. Ice.—The manufacture of ice for sale is to be reported on a Manufactures schedule (Form 119), if the value of the product is \$5,000 or more for the year. The manufacture of ice is often done in cold-storage warehouses. If a half or more of the receipts of the warehouse is from the sale of ice, the entire establishment should be covered on the Manufactures report. In other cases the Manufactures schedule should be limited to the manufacture and sale of ice and the other operations covered on a Business schedule (see par. 20 on Cold-storage warehouses). Reports should also be prepared on a Manufactures schedule (Form 119) for the manufacture and sale of ice by public utilities, even though the other operations of the plant are not canvassed (see par. 43 on Gas works). Municipal ice manufacturing plants should not be canvassed.

The harvesting and storing of natural ice, if done by establishments engaged in the wholesale or retail distribution of ice, should be included with other Business operations in report on Business Form 31, 20, or 21.

53. Ice Cream Manufacture.—When ice cream is manufactured in retail stores, a report on the manufacture of ice cream on a Manufactures schedule (Form 118) should be made only if the annual value of ice cream production is \$20,000 or over (see par. 14 on Candy, Confectionery, and Ice Cream Stores). In such cases do not duplicate on the Retail schedule the employment and pay roll included in the Manufactures report.

54. Interior Decorators.—Establishments whose principal income is from the sale of merchandise are to be reported on Business Form 20 or 21. If the business activity is primarily that of consulting or advising, or the selection and purchase for the client of furniture and interior decorations, it should be reported on Business Form 40. Painting and papering contractors who sometimes term themselves "interior decorators" are to be reported on Business Form 60 or 61.

55. Jewelry Engraving and Repairs.—Shops engaged primarily in engraving and repair work for the general public are to be reported on Business Form 40. Retail stores doing incidental repair work, whose service receipts are less than 50 percent of total receipts, are to be reported as jewelers on Business Form

20 or 21. Establishments engaged primarily in engraving on silverware or jewelry for the trade (for jewelry or other stores) should be reported on the Manufactures schedule (Form 100) if the value of the work done is \$5,000 or more for the year; if the value of the work is below \$5,000 report on Business Form 40.

56. *Jobbers, Manufacturing.*—In the apparel, textile, and leather industries there are so-called manufacturing jobbers. Some of these jobbers buy the raw materials and have it manufactured for them in contract shops. Such jobbers who do no manufacturing on the premises are to report on the Wholesale schedule (Business Form 31). In addition a report from them must be obtained on the appropriate Manufactures schedule for the cost of materials, cost of contract work, inventories, and value of manufactured product, because this information cannot be obtained from the contract factories.

In certain apparel trades the manufacturing jobber purchases the raw material, cuts the cloth, has the sewing of garments done for him in contract shops, and then assembles and sells the finished product. For such cutting jobbers a Manufactures report is to be prepared which will cover in addition to the cost of materials and value of product also the manufacturing operations conducted on the premises (cutting, pressing, assembly, etc.). The Wholesale report prepared for these jobbers (Business Form 31) should not duplicate the employment and pay roll included in the Manufactures report. Instructions applying to both of these types of manufacturing jobbers will accompany the appropriate Manufactures forms.

Textile converters purchase textiles in the gray, have it dyed and finished for them by commission factories, and then sell the cloth at wholesale. Such establishments should be reported only on the Wholesale schedule (Business Form 31).

57. *Junk Dealers; Auto Wreckers.*—Junk dealers primarily engaged in selling in large quantities to industrial users or other dealers are to be reported as wholesalers on Business Form 31. However, some junk shops and auto wreckers sell principally on a retail basis and these are to be reported on Business Form 20 or 21.

58. *Kindling Wood Producers (Hand or Power).*—Kindling wood establishments are similar to wood yards and are not to be reported as manufacturers but as retailers or wholesalers depending upon the nature of their business.

59. *Laundries*.—Laundries, whether power or hand, should be reported on Business Form 47. The report should cover not only the plant but also the plant-owned outlying agencies or branches which receive the laundry from and return it to the customers. No separate reports will be received from such laundry agencies, but the enumerator *must* visit them to determine definitely whether owned by the laundry plant.

60. *Lime*.—For establishments engaged in the production of lime, the report on the Manufactures schedule (Form 1002) should cover the quarrying of limestone as well as the manufacturing operations if the quarry is at the same location as the plant. In such cases a separate report should also be prepared on the Mines schedule covering the quarrying only, even though that information is duplicated on the Manufactures report. The employment and pay roll for the quarry should be shown separately on the Mines report and included together with manufacturing employment and pay roll on the Manufactures report.

61. *Linen Supply Companies*.—Linen supply companies which do their own laundry work should be reported on Business Form 47. Other linen supply companies should report on Business Form 40. Linen supply companies which manufacture the articles for rental should prepare a Manufactures report (Form 215) covering their manufacturing operations, only if the value of the product is \$100,000 or more for the year. The balance of their operations should be reported on Business Form 40 or 47.

62. *Logging Establishments*.—Reports on the Manufactures Form 311 are required for all logging establishments, whether independent, or operated in conjunction with a sawmill, or operated on a contract basis, if the value of the product is \$5,000 or more for the year (or, for contract logging the value of work done is \$5,000 or more for the year). (See par. 90, "Sawmills," p. 87.)

63. *Luggage and Leather Goods Shops*.—Retail luggage and leather goods stores are to be reported on the Retail schedule (Business Form 20 or 21) even if they do some manufacturing incidental to their retail business. Shops in which 50 percent or more of the receipts are from repair work should report on Business Form 40.

64. *Lumber Yards*.—Lumber dealers or yards selling locally in retail quantities are to be reported on Business Form 20 or 21. If engaged in selling primarily to dealers for resale, such yards should be reported as wholesale on Business Form 31.

Lumber yards operating planing mills and woodworking shops, with annual production of less than \$5,000, are to report their entire operations on Business Form 20, 21, or 31, depending on whether the business is retail or wholesale.

If the annual production of the planing mill or woodworking shop is \$5,000 or over, a separate report on the appropriate Manufactures schedule should be prepared for the manufacturing operations *in addition* to a Wholesale or Retail schedule for the lumber yard.

Where a lumber yard is operated by a planing mill, a separate report should be secured for the lumber yard on the Retail schedule (Business Form 20 or 21). The report on the Manufactures schedule (Form 314) should not cover the lumber yard part of the business.

Lumber yards which perform construction work for others should report the construction operations on Business Form 60 or 61.

65. *Machine Shops.*—Machine shops in which work is done by means of machine tools (power-driven tools used in cutting and shaping metals) should be reported on the Manufactures Form 1305 if the value of their annual production is \$5,000 or more. Much of their work is done to individual order (making parts for repair and replacement, cutting gears, machining castings, etc.) and most or all of it may be repair work. Machine shops with annual production below \$5,000 should report on Business Form 40. Machine-shop departments of manufacturing or other establishments should not be reported separately but included in the report for such establishments if they come within the scope of the Census of Manufactures or Business.

66. *Manufacturing Establishments with Production Below \$5,000 for the Year.*—Manufacturing plants or shops the value of whose production for the year was below \$5,000 should be reported on a Business schedule (for exceptions see pars. 18 and 90 of this section). If they sell their product at retail they should be reported on the Retail schedule (Business Form 20 or 21). If they install or erect the major part of their product on construction jobs they should be reported on the Construction schedule (Business Form 60 or 61). In all other cases a report should be secured on Business Form 40.

New manufacturing plants or shops which began operations in 1939 and were in operation at the close of the year should be reported on the appropriate Manufactures schedule if they are

capable under normal conditions of an annual output of \$5,000 or more.

67. Milk Dealers, Dairies, Cream Stations.—Dairy farms should not be canvassed for the Census of Manufactures or the Census of Business, even if they manufacture butter or cheese or sell their milk at retail by house-to-house delivery.

Commercial pasteurizing plants in the city or in the country which distribute milk in containers (cans, bottles, paper packages, etc.) should be canvassed for the Census of Business. All their operations concerning the processing and delivery should be covered, but farm activities are to be excluded. If the majority of milk sales is to household consumers report is to be prepared on a Retail schedule (Business Form 20 or 21). If the majority of their sales is to retailers or institutions, report is to be prepared on a Wholesale schedule (Business Form 31).

Milk dealers, selling milk and cream at retail from stores or by house-to-house delivery, and dairy stores should be reported on a Retail schedule (Business Form 20 or 21).

Cream stations (or milk-separating stations) engaged in purchasing and shipping cream are to be reported on a Wholesale schedule (Business Form 34).

68. Millinery Shops.—Shops that buy untrimmed forms and trim to the order of the individual customer are to be reported on the Retail schedule (Business Form 20 or 21). If, however, the value of their product for the year is \$100,000 or more, the report should be prepared on the Manufactures schedule (Form 222). Establishments manufacturing the forms for the trade are to report on the Manufactures schedule (Form 222).

69. Mines and Quarries—Beneficiating Operations.—Certain operations are usually conducted for the purpose of preparing crude mineral commodities for use or for market. Such operations are designated as "beneficiating" processes, and include crushing, cleaning by washing or screening, grading, sorting, grinding, separation from waste material, and concentration. If these operations are carried on at or near mines or quarries, in close connection therewith and by the same operator, they should *not* be reported either for Manufactures or for Business, unless manufacturing operations are carried on at the same location. (See pars. 16, 18, 60, and 93.) If these operations are conducted as separate establishments away from the mines or quarries they should be reported on Manufactures Schedule Form 100.

70. Monument and Tombstone Dealers.—Such dealers should be reported on the Retail schedule (Business Form 20 or 21).

The polishing and lettering of cut and shaped stone purchased from the outside which is done by these dealers is not considered a manufacturing operation and should not be reported on a Manufactures schedule.

71. Motion Picture Production, Distribution and Theaters.—Motion picture studios and laboratories, with cost of work done during the year of \$5,000 or more, should be reported on a Manufactures schedule (Form 1679). The motion picture production industry is defined to include all processes and activities connected with the production of motion-picture films, such as the preparation and photography of scenes, the development of exposed films, the printing of projection films, and other studio and laboratory work necessary in connection with the production of projection films for use.

The distribution of motion-picture films (film exchanges, etc.) should be reported on a wholesale schedule (Business Form 31). Motion-picture theaters are to be canvassed on the Service and Amusement schedule (Business Form 40).

72. Newsstands, Newspaper Distribution.—Newsstands selling *only* newspapers are *not to be canvassed*. Permanent newsstands selling magazines or other merchandise in addition to newspapers are to be reported on Business Form 20 or 21 and receipts from the sale of newspapers should be included in the reports for such establishments.

73. Nut Shelling.—Establishments engaged in nut shelling on a service basis on goods owned by others should be reported on Business Form 40. Assembler and country buyer establishments which shell nuts before reselling them should be reported on Business Form 34.

74. Operatic Companies, Symphony Orchestras, Etc.—Organizations of this type are often maintained by nonprofit associations or corporations. Reports for such companies, orchestras, etc., should be secured on Business Form 40.

75. Opticians and Optometrists.—Many opticians, in addition to grinding glasses on prescription, furnishing and fitting the frames, may sell optical goods and related commodities such as binoculars, opera glasses, cameras, etc. Optometrists operate in a manner similar to opticians except that they examine and prescribe for correction of vision in addition to selling the lenses, frames, or eyeglasses. Both opticians and optometrists are to be reported on the Retail schedule (Business Form 20 or 21). In the case of optometrists the report may omit income from strictly professional services but not the sale of merchandise.

76. Oyster Packing.—The packing of oysters in hermetically sealed cans should be reported on the Manufactures schedule (Form 104). The packing of oysters in unsealed cans or in other containers where they are not subjected to any preservative process should be reported in connection with Wholesale operations on Business Form 34.

77. Pawn Shops.—Shops selling unredeemed merchandise or buying a part of their merchandise and selling at retail are to be reported on Business Form 20 or 21. Their loan business is not to be reported.

78. Physical Culture and Beauty Culture Schools.—Establishments bearing these designations are frequently, in fact, gymnasiums and beauty parlors, and must of course, be reported on Business Form 40.

79. Planing Mills.—For planing mills operated in connection with sawmills a combined report should be obtained on Manufactures Form 311, if the value of the product is \$5,000 or more for the year. If the value of product is below \$5,000 the report on Manufactures Form 311 should be limited to answers to Inquiries 1 (identification) and 11 (Production of Lumber by Kinds of Wood) and a complete report obtained on Business Form 40.

For planing mills not operated in connection with sawmills a Manufactures report should be obtained on Form 314 if the value of the product is \$5,000 or more for the year. If the value of the product is below \$5,000 and the product is sold by the planing mill at retail a report on Business Form 20 or 21 should be secured.

For planing mills operated by lumber yards a separate Manufactures report on Form 314 is to be prepared if the value of their product for the year is \$5,000 or more. In such cases the Business report (Form 21 or 31) should be limited to the lumber yard part of the business. When the value of the planing mill product is below \$5,000 for the year, the planing mill operations should be included with the lumber yard business on the Business report (Form 20, 21, or 31).

Planing mills which operate lumber yards should not include the lumber yard part of their business in the Manufactures report. A separate report for the lumber yard should be furnished on the Retail schedule (Business Form 20 or 21).

80. Poultry Killing and Dressing.—Establishments engaged in wholesale killing and dressing of poultry, rabbits, and other small game to the amount of \$5,000 or more for the year are

to be reported as manufacturing plants (Manufactures Form 126). Those engaged in killing only are not to be canvassed either for Manufactures or for Business.

Poultry killing and dressing establishments, in addition to killing and dressing poultry, usually buy and sell live poultry and eggs on a wholesale basis. This part of the business should be reported on Business Form 34. If the receipts from killing and dressing poultry are less than \$5,000 for the year, the entire establishment should be reported on Business Form 20 or 34, depending upon the sales being at retail or at wholesale.

81. *Printing, Publishing, and Allied Industries.*—Establishments engaged in printing (including offset printing) alone, in publishing alone, or in both of these lines of work as well as those engaged in lithographing and engraving must be reported on the Manufactures schedule (Form 508) if the value of their production for the year is \$5,000 or more. Manufactures reports on this form are also to be obtained for establishments doing typesetting, electrotyping, stereotyping, photoengraving, rotogravure and bookbinding for others, if the value of the work done is \$5,000 or more for the year.

Care should be taken that printing done for others (commercial printing) is not confused with publishing. Commercial printers are not to report under the publishing sections of the Manufactures schedule unless they also publish.

An establishment which published two or more newspapers or periodicals from the same office and under the same ownership should prepare only one report. It is not necessary nor desirable to fill out separate reports for different publications issued by the same establishment.

Printing and publishing and allied establishments as described above should be reported on Business Form 40 if the value of their production for the year is below \$5,000. All establishments engaged mainly in manifolding (mimeographing, multigraphing, rotaprinting, multilithing, planographing, etc.) should be reported on Business Form 40.

82. *Quick-Frozen Foods (Fruits and Vegetables).*—Establishments engaged in "quick-freezing" of fruits and vegetables, that is, complete freezing within a few hours as distinguished from slow or "sharp" freezing requiring a day or more, are considered as manufacturing establishments and should be reported on the Manufactures Form 105. All such establishments must be canvassed whether or not the enumerator has control cards for them. For the reporting of establishments where

fresh meats, poultry, and fish are "refrigerated" (see par. 20 on Cold Storage Warehouses).

83. *Radio Shops.*—Retail shops also engaged in repair work are to report on Business Form 20 or 21 provided at least half of their total receipts are from the sale of merchandise. If the establishment is primarily engaged in repair work, it should be reported on Business Form 40.

84. *Rags, Cleaning and Recovery of Fiber.*—Establishments engaged in washing, sorting, cleaning, and rehandling cotton rags are to be reported in connection with the buying of rags and selling of the product on the Wholesale schedule (Business Form 31).

Establishments engaged in the recovery of wool fiber from rags and clippings are to be reported on Manufactures Form 211, if the value of the product is \$5,000 or more for the year. If the value is below \$5,000 reports for them should be obtained on the Wholesale schedule (Business Form 31).

85. *Railroad Repair Shops, Steam or Electric Railroads.*—Repair shops operated by electric or steam railroads are not to be enumerated for the Census of Manufactures or Business. However, other establishments operated by railroads may come within the scope of Manufactures or Business. For example, hotels operated by railroads should be reported on Business Form 41 and wood-preserving plants on Manufactures Form 319. Terminals and facilities operated by the terminal or the railroad company (such as warehouses) should not be reported, but establishments operated in terminals by persons or companies who lease the space from the terminal should be reported (restaurants, drug stores, and other retail stores, barber shops, etc.).

86. *Repair Shops.*—All shops engaged exclusively in repair work should be reported on Business Form 40. The exceptions to this rule are railroad repair shops which should not be canvassed, machine shops (see par. 65), and repair ship and boat yards which should be reported on the appropriate Manufactures schedule if the receipts for the year amounted to \$5,000 or more.

87. *Restaurants and Other Eating and Drinking Places.*—Restaurants, cafeterias, lunchrooms, cafes, etc., should be reported on a Retail schedule (Business Form 20 or 21). Other eating and drinking places to be reported on that form include sandwich shops, refreshment stands, taverns, bars, beer gardens,

frankfurter stands, ice-cream or frozen-custard stands, and soft-drink stands. Restaurants and bars in hotels which are *operated as concessions* are also to be reported on Business Form 20 or 21. In reporting pay roll, do not include tips.

88. **Retail Store Manufacturing.**—If a retail store manufactures on the premises goods for stock or for sale to the general public (but not to individual order) to the value of \$20,000 or more for the year, a report for the manufacturing operations should be prepared on the appropriate Manufactures schedule in addition to a report on a Retail schedule (Business Form 21) for the remainder of the business. In all other cases no Manufactures report is required, and the manufacturing operations are included with the retail activities on the Retail schedule.

When an establishment is engaged principally in manufacturing and *the sale of some of its products at retail is merely an incidental part of its business*, it should be reported in its entirety on the appropriate Manufactures schedule if the value of its product is \$5,000 or more for the year or on the appropriate Business schedule if the value of its products is below \$5,000 for the year (see also par. 64).

89. **Road Shows.**—Traveling companies of entertainers (theater, vaudeville, circus, etc.) are to be canvassed only if they maintain established places of business (such as booking offices) independently of the theater buildings in which the performances are staged. The report should be prepared on Business Form 40.

90. **Sawmills.**—For sawmills which operate in part or in whole on a merchant basis—that is, which sell their product—a report on a Manufactures schedule (Form 311) should be prepared if the value of their product is \$5,000 or more for the year. For contract sawmills which saw lumber at so much per thousand feet, a report on a Manufactures schedule (Form 311) should be prepared if the value of their work is \$5,000 or more for the year. For all other sawmills, including sawmills which do only custom sawing for local consumption, a report should be prepared on the Service schedule (Business Form 40). In addition a report on the Manufactures Form 311 should be requested, limited, however, to Inquiries 1 (identification) and 11 (Production of Lumber by Kinds of Wood).

91. **Sponges, Bleaching and Dyeing.**—Wholesale drug houses should report the bleaching and dyeing of sponges on the Manufactures schedule (Form 100) if the value of the sponges so processed amounts to \$5,000 or more for the year. Do not

duplicate the employment and pay roll reported on the Manufactures schedule in preparing the report on the Wholesale schedule (Business Form 31).

92. *Stone Crushing*.—The crushing of stone which is usually done in connection with quarrying, is not considered manufacturing and should be reported only on the Mines schedule.

93. *Stone Cutting and Quarrying*.—For establishments engaged in the cutting and shaping of marble, granite, slate, and other stone, the report on the Manufactures schedule (Form 1014) should cover the quarrying as well as the manufacturing operations if the quarry is at the same location as the plant. In such cases a separate report should also be prepared on the Mines schedule covering the quarrying operations only, even though that information is duplicated in the Manufactures report. The employment and pay roll for the quarry should be shown separately on the Mines report and included together with manufacturing employment and pay roll on the Manufactures report.

Establishments which purchase rough stones and cut and finish them should be reported on the appropriate Manufactures schedule if the value of their product is \$5,000 or more for the year. Dealers in monuments, tombstones, and other stone products who purchase finished stones which they polish and letter should be reported on Business Form 20 or 21 (see also par. 70).

94. *Storage Warehouses*.—Such establishments are to be reported on Business Form 40 if they offer a warehousing service to the general public. If operated as part of another business such as retail or wholesale trade, meat packing, etc., the warehousing operations should not be reported separately. They will be included in the report of the establishment of which they are a part if it comes within the scope of Business or Manufactures Census, or excluded altogether. Note that warehouses operated by a railroad, trucking, or steamship terminal are not to be reported because terminals are excluded from the census. Warehouses operated by furniture and household goods moving companies are not to be reported if less than half of the receipts of the company are from storage operations. Warehouses operated for their own use by manufacturing or wholesale or retail trade firms, which are not included in the reports for the operating units, should be included in the report for the auxiliary units on Form 10.

The classification of storage warehousing includes general warehousing, household goods storage, and specialized types of warehousing, such as cold storage, farm products warehousing, dead storage for automobiles, textile goods storage, liquor warehousing, etc. Grain elevators are not to be reported as warehouses (see par. 34). For cold storage warehousing see also par. 20.

95. *Swimming Pools*.—Swimming pools operated by municipalities, States, or educational institutions are not to be reported. Swimming pools operated by hotels are to be included in the report for the hotels (Business Form 41).

96. *Theatrical Producers*.—Promoters of athletic contests, managers for individual performers (musicians, singers, lecturers, athletes, etc.), and theatrical managers and producers should be reported on Business Form 40, if they maintain offices or other readily identifiable places of business.

97. *Threshing*.—Establishments which do threshing on a service basis on goods owned by others should be reported on Business Form 40. Threshing done by assemblers and country buyers of grain should be included in the report for the entire business on Business Form 34.

98. *Tin, Roofing, and Sheet-Metal Shops*.—Establishments engaged in sheet-metal work, both new and repair, at the site are to be reported on Business Form 60 or 61. If these establishments manufacture products to the value of \$20,000 per annum, an appropriate Manufactures schedule should also be prepared for their manufacturing operations. In such cases do not duplicate on Business Form 60 or 61 the employment and pay roll reported on the Manufactures schedule.

Establishments which manufacture tinware, gutters, air-conditioning equipment, and other sheet-metal products for sale or to contract specifications and which do not as a rule install or erect them should be reported on the appropriate Manufactures schedule if the value of products for the year is \$5,000 or more. If it is less than \$5,000, report the establishment on Business Form 40.

99. *Tires, Retreading*.—Establishments engaged exclusively in the retreading of tires should be reported on the Manufactures schedule (Form 801) if the value of their product for the year is \$100,000 or more. In other cases a report should be prepared on Business Form 40.

100. *Tobacco Curing and Stemming*.—Establishments engaged in curing and stemming tobacco leaf should be reported on

Business Form 40. Tobacco stemmeries operated by manufacturers of tobacco products should be reported as auxiliary units on Form 10. Similar operations, conducted by an establishment engaged mainly in the purchase and sale of tobacco leaf, should be included together with other operations in the report on the wholesale schedule (Business Form 31 or 34).

101. *Tourist Camps and Courts.*—Tourist camps and courts a half or more of whose receipts for the year are from the sale of gasoline, oil, and other merchandise should be reported on the Retail schedule (Business Form 20 or 21). If a half or more of their receipts are from cabin rentals they should be reported on Business Form 41.

Trailer camps and other places which rent ground for camping purposes are not to be reported, but the retail or service concessions operated on such sites must be reported on the retail or service schedules (Business Form 20, 21, or 40). Automobile parking lots in cities are to be reported on Business Form 40.

102. *Turpentine and Rosin Distillation.*—For establishments engaged in the distillation of turpentine and rosin, a report is required on a Manufactures schedule (Form 317) to cover only operations at the still. Only employees chargeable to the still operations should be reported under Inquiries 2 and 3, and the salaries and wages paid them under Inquiry 4. If the establishment operates also a turpentine forest, gathering the gum used at the still, the total cost of gathering and hauling such gum, including salaries and wages paid to all woods employees (riders, chippers, dippers, etc.), should be reported as cost of materials. Data for woods employees should not be reported under Inquiries 2, 3, and 4.

103. *Welding Shops.*—Reports should be obtained on a Manufactures schedule (Form 1305) for shops engaged exclusively in welding if their receipts amounted to \$20,000 or more in 1939. Those welding shops whose receipts amounted to less than \$20,000 in 1939 should be reported on Business Form 40.

104. *Wool, Pulling and Scouring.*—Reports on a Manufactures schedule (Form 100) are required for establishments engaged in pulling or scouring (carbonizing) wool if the value of the product (or receipts for commission plants) is \$5,000 or more for the year. For smaller establishments a report should be secured on Business Form 40.

SECTION E

Reference Lists

I. List of Business Establishments by Kind of Business and Number of Census Schedule Form

NOTE.—This list does not include all establishments which must be canvassed for the Census of Business. It is designed to aid the enumerator in selecting the proper schedule form in doubtful cases. References are frequently made to Section D of this book which provides supplementary instructions in many special cases.

KIND OF BUSINESS

	Form
Abattoir (slaughterhouse)—see par. 13 in sec. D.	
Adjustment bureau (credits and collections) (see also par. 26 in sec. D)	40
Administrative office not attached to operating unit (see also pt. IV of sec. C)	10
Advertising agency (see also par. 1 in sec. D)	40
Advertising representative	40
Agent:	
Booking	40
Export	33
Import	33
Manufacturers'	33
Purchasing	33
Selling	33
Air conditioning contractor, mostly contract work	60 or 61
Air conditioning dealer, mostly selling at retail	20 or 21
Air conditioning dealer, mostly selling at wholesale	31
Airport or air transport company—DO NOT CANVASS.	
Amusement center, park, or device (see also pars. 2 and 3 in sec. D)	40
Animal boarding and training service	40
Antique dealer	20 or 21
Antique or art repairs	40
Aquarium, animal farm, snake farm (operated on admission basis)	40
Armature rewinding shop	40
Armored car service	40
Art gallery, charging admission	40
Art gallery (retail sales)	20 or 21
Athletic field, professional (see also par. 4 in sec. D)	40
Auction company, wholesale (see also par. 5 in sec. D)	33
Auction room, retail (see also par. 5 in sec. D)	20 or 21
Auctioneer's office (service only)	40
Auto rental service	40
Auto repairs (paint, radiator, top and body, general repairs, etc.)	40
Auto wrecker—see par. 57 in sec. D.	
Automobile laundry	40

KIND OF BUSINESS

	Form
Automobile or motorcycle race track-----	40
Automobile sales rooms (retail)-----	20 or 21
Automobile tag service-----	40
Auxiliary unit not attached to operating unit (see also pt. IV of sec. C)-----	10
Bakery—see par. 8 in sec. D.-----	
Band or orchestra-----	40
Bar (drinking place)-----	20 or 21
Barber shop (see also par. 9 in sec. D)-----	40
Barber supply house-----	31
Baseball club (professional)-----	40
Bathing beach (except municipal)-----	40
Baths and masseurs' establishment (Turkish, etc.)-----	40
Battery and ignition repair shop-----	40
Beauty and barber shop supply house-----	31
Beauty shop-----	40
Beer garden-----	20 or 21
Beer pump, coil cleaning, and repair service-----	40
Bicycle repair shop-----	40
Billboard advertising service-----	40
Billiard and poolroom-----	40
Blacksmithing and wheelwright shop-----	40
Blade, knife, and scissors repair shop-----	40
Blueprinting and photostat laboratory-----	40
Boarding house—DO NOT CANVASS.-----	
Boat and canoe rental service-----	40
Boat storage and repair service-----	40
Booking agency (shows)-----	40
Bottle exchanges-----	40
Bottling plant—see par. 12 in sec. D.-----	
Bowling alley-----	40
Boxing and wrestling arena—see par. 2 in sec. D.-----	
Bricklaying contractor-----	60 or 61
Bridge building (erection business)-----	60 or 61
Broker:-----	
Farm products-----	33
Merchandise or commodities-----	33
Pawn, if selling at retail-----	20 or 21
Builder-----	60 or 61
Building cleaning service-----	40
Building contractor-----	60 or 61
Bulk tank station (petroleum)-----	32
Butcher, selling at retail (see also par. 13 in sec. D)-----	20 or 21
Buyer (resident or syndicate)-----	33
Cabinetmaker, woodworking shop (see also par. 64 in sec. D)-----	40
Cafe-----	20 or 21
Cafeteria-----	20 or 21
Calculating service-----	40
Candy or confectionery store (see par. 14 in sec. D)-----	20 or 21
Carnival-----	40
Carpenter contractor-----	60 or 61
Carpet and linoleum laying-----	40
Cartographer-----	40
Cash register repair shop-----	40
Caterer-----	20 or 21
Chain store warehouse-----	10
Check room-----	40
Cider press (custom only)-----	40
Cigar store or stand (see also par. 17 in sec. D)-----	20 or 21
Circus company (see also par. 89 in sec. D)-----	40
Cleaning and dyeing plant-----	47
Cleaning, pressing and repair (clothing) (see also par. 32 in sec. D)-----	40
Coal yard, selling at retail-----	20 or 21
Coal yard, selling at wholesale-----	31
Coffee roasting business-----	31

KIND OF BUSINESS

	Form
Coin-operated amusement machines (rental and operation establishment)-----	40
Coin-operated vending machines (operation and merchandising)-----	20 or 21
Cold storage warehouse—see par. 20 in sec. D.	
Collection agency (see also par. 26 in sec. D)-----	40
Commercial mounting and finishing service-----	40
Commercial photographer-----	40
Commission merchant-----	31
Company cafeteria-----	20 or 21
Company lunchroom-----	20 or 21
Company restaurant-----	20 or 21
Company store-----	20 or 21
Concession amusement-----	40
Concession, retail merchandise, eating or drinking places-----	20 or 21
Concession, wholesale merchandise-----	31
Concrete contractor-----	60 or 61
Confectionery store (see also par. 14 in sec. D)-----	20 or 21
Construction company-----	60 or 61
Construction job at site—DO NOT CANVASS.	
Consumer cooperative (selling at retail)-----	20 or 21
Contractor or subcontractor (construction)-----	60 or 61
Converter, textile-----	31
Cooperative, selling at retail-----	20 or 21
Cooperative marketing association or sales agency-----	34
Copy writer-----	40
Corn shelling—see par. 23 in sec. D.	
Corset repair shop-----	40
Costume and dress rental agency (see also par. 24 in sec. D)-----	40
Cotton cleaner and rehandler—see par. 25 in sec. D.	
Cotton compressor (service only—no sales)-----	40
Cotton gin—DO NOT CANVASS.	
Country buyer (farm products)-----	34
Country general store-----	20 or 21
Court reporting and public stenographer service-----	40
Cream station-----	34
Credit bureau-----	40
Crematorium-----	40
Curbside stand-----	20 or 21
Custom tailoring and the manufacture of clothing on order— see par. 27 in sec. D.	
Customhouse broker-----	40
Cylinder grinding shop-----	40
Dairy—see par. 67 in sec. D.	
Dance studio—see par. 28 in sec. D.	
Decorators (paperhanging, painting)-----	60 or 61
Dental laboratory—see par. 29 in sec. D.	
Dental supply house-----	31
Desk jobber-----	31
Detective agency, private-----	40
Disinfecting and exterminating service-----	40
Distributing service-----	40
Draftsmen's office-----	40
Dressmaker—see par. 30 in sec. D.	
Drinking place-----	20 or 21
Drop shipper-----	31
Drug store (see also par. 31 in sec. D)-----	20 or 21
Dry cleaning plant-----	47
Dyeing and cleaning agency: Plant-owned—see par. 32 in sec. D.	
Independently owned-----	40
Dyeing and cleaning plant (clothing)-----	47
Eating place (see also par. 87 in sec. D)-----	20 or 21
Electric sign repair shop-----	40
Electrical appliance salesrooms, operated by public utility com- pany-----	20 or 21
Electrical contractor (installation and repair)-----	60 or 61

KIND OF BUSINESS

	Form
Electrical shops (see also par. 33 in sec. D) :	
Mainly selling supplies at retail-----	20 or 21
Mainly selling electrical goods at wholesale-----	31
Mainly repair service on appliances, etc-----	40
Mainly contract work, wiring and construction-----	60 or 61
Elevator, grain—see par. 34 in sec. D.	
Elevator (installation and repair)-----	60 or 61
Embalmer-----	40
Embroidery shops :	
Manufacturing (for the trade) with production of \$5,000 or more for the year-----	221
Custom (to order of individual consumer) or production less than \$5,000 for the year-----	40
Retail stores-----	20 or 21
Employment agency-----	40
Engineering contractor (construction)-----	60 or 61
Engineering, engaged in construction-----	60 or 61
Equipment and supply house-----	31
Excavating and grading contractor-----	60 or 61
Exhibition and amusement hall (see also pars. 2 and 35 in sec. D)-----	40
Export agent or export broker-----	33
Export house or export merchant-----	31
Factor (cotton) (see also par. 32 in sec. C)-----	31
Farmers' supply store-----	20 or 21
Feed mill (custom)—see par. 37 in sec. D.	
Filling station-----	20 or 21
Film exchange-----	31
Financial reporting-----	40
Financial ticker service-----	40
Flour mill (custom)—see par. 37 in sec. D.	
Floor contractor (all kinds)-----	60 or 61
Florist, retail (see also par. 38 in sec. D)-----	20 or 21
Florist, wholesale (see also par. 38 in sec. D)-----	31
Football club (professional)-----	40
Freight forwarding and custom house broker-----	40
Fruit and vegetable packer and shipper—see par. 38 in sec. D.	
Funeral director-----	40
Furniture—custom-made for individual customers :	
Manufacturers, if value of product exceeds \$20,000-----	309
Custom industry, if value does not exceed \$20,000-----	40
Retailer, if custom-made business is secondary to the sale of other furniture and home furnishings-----	20 or 21
Furniture, rental-----	40
Furniture repairing and upholstering-----	40
Furrier or fur dealer—see par. 40 in sec. D.	
Garage (see also par. 41 in sec. D) :	
Mainly repairs, service, and storage-----	40
Mainly retail sales of gas, oil, supplies-----	20 or 21
Gas appliance salesrooms, operated by public utility company--	20 or 21
Glass, plate and window, wholesale-----	31
Glassware, retail-----	20 or 21
Glazing contractor-----	60 or 61
Glove repair shop-----	40
Golf driving range-----	40
Grain elevator—see par. 34 in sec. D.	
Greenhouse—see par. 38 in sec. D.	
Gristmill (custom)—see par. 37 in sec. D.	
Hand laundry-----	47
Hardware dealer (see also par. 45 in sec. D) :	
Mainly selling at wholesale-----	31
Mainly selling at retail-----	20 or 21
Harness and saddlery shops—see par. 46 in sec. D.	
Hat cleaning shop-----	40
Hatchery—DO NOT CANVASS.	
Hay and straw baling—see par. 47 in sec. D.	

KIND OF BUSINESS

	Form
Heating contractor (installation and repair)-----	60 or 61
Heating equipment dealer:	
Mostly contract work-----	60 or 61
Mostly selling at retail-----	20 or 21
Mostly selling at wholesale-----	31
Hemstitching and pleating shops:	
Manufacturing (for the trade with production of \$5,000 or more for the year)-----	221
Custom (to order of individual consumer) or production less than \$5,000 for the year-----	40
Retail stores-----	20 or 21
Hide salters—see par. 49 in sec. D.	
Highway contractor (construction)-----	60 or 61
Hockey club (professional)-----	40
Home improvement company-----	60 or 61
Hosiery repair shop-----	40
Hotel-----	41
House mover-----	60 or 61
House renovator-----	60 or 61
House wrecking-----	60 or 61
Ice cream parlor (see also par. 14 in sec. D)-----	20 or 21
Ice dealer-----	20 or 21
Ice harvester—see par. 52 in sec. D.	
Implement repair shop-----	40
Import agent or broker-----	33
Import house or import merchant-----	31
Independent exchange (motion picture)-----	31
Industrial distributor-----	31
Insulation contractor-----	60 or 61
Insurance claim adjustment office (independently operated)-----	40
Interior decorator (see also par 54 in sec. D) :	
Mainly selling merchandise at retail-----	20 or 21
Mainly advisory service-----	40
Painting and paperhanging-----	60 or 61
Investigator, private-----	40
Iron and steel scrap dealer-----	31
Ironwork (installation and repair)-----	60 or 61
Jewelry engraving—see par. 55 in sec. D.	
Jewelry store-----	20 or 21
Junk shop or dealer—see par. 57 in sec. D.	
Kindling-wood producer (hand or power) (see also par. 58 in sec. D) :	
Selling mainly at retail-----	20 or 21
Selling mainly at wholesale-----	31
Landscape gardening and tree surgery service-----	40
Lathing contractor-----	60 or 61
Laundry agency:	
Plant-owned—see par. 59 in sec. D.	
Independently-owned-----	40
Laundry plant-----	47
Leased department (retail operation in store of another name)-----	20 or 21
Leather goods shop (see also par. 63 in sec. D) :	
Mainly retail-----	20 or 21
Mainly repair-----	40
Lecture bureau-----	40
Library, charging fees-----	40
Library circuit (commercial)-----	40
Linen supply service—see par. 61 in sec. D.	
Liquor store operated by State, county, or city-----	20 or 21
Literary agent-----	40
Livery stable-----	40
Locksmithing and gunsmithing-----	40
Lumber yard, retail (see also par. 64 in sec. D)-----	20 or 21
Lumber yard, wholesale-----	31
Lunchroom-----	20 or 21
Machine shop—see par. 65 in sec. D.	
Machinery distributor-----	31

KIND OF BUSINESS

	Form
Mailing list service-----	40
Mail-order house, selling by catalogue or mail, at retail-----	20 or 21
Mail-order house, selling by catalogue or mail, at wholesale-----	31
Manifolding, (mimeographing, multigraphing, rotaprinting, etc.)-----	40
Manufacturers' agent-----	33
Map mounter-----	40
Marble work contractor-----	60 or 61
Market research service-----	40
Market stand (retail stand in public or private market)-----	20 or 21
Masonry contractor-----	60 or 61
Messenger service (except by telegraph company)-----	40
Milk distributor or station—see par. 67 in sec. D.	
Millinery shop (see also par. 68 in sec. D.)-----	20 or 21
Mimeographing (or other manifolding service)-----	40
Mineral water bottlers—see par. 12 in sec. D.	
Monument and tombstone dealer-----	20 or 21
Motion picture film exchange-----	31
Motion picture theater-----	40
Museum charging admission (see also par. 35 in sec. D.)-----	40
Musical instrument repair shop-----	40
Newsstand in street or lobby (selling magazines or other merchandise in addition to newspapers) (see also par. 72 in sec. D.)-----	20 or 21
News syndicates-----	40
Night club (serving meals and drinks)-----	20 or 21
Nurse directory and register service-----	40
Nursery, plant or tree—DO NOT CANVASS.	
Nut shelling—see par. 73 in sec. D.	
Office equipment rental service-----	40
Oil well supply house-----	31
Operatic companies (see also par. 74 in sec. D.)-----	40
Optician and optometrist (see also par. 75 in sec. D.)-----	20 or 21
Orchestra (see also par. 74 in sec. D.)-----	40
Ornamental metalwork (installation and repair)-----	60 or 61
Oyster packing (see also par. 76 in sec. D.)-----	34
Packer and shipper, fruit and vegetables (see also par. 39 in sec. D.)-----	34
Packer and shipper, sea foods-----	34
Paint shop, mostly contract work-----	60 or 61
Paint shop, mostly selling at retail-----	20 or 21
Painting, automobile-----	40
Painting contractor-----	60 or 61
Paperhanging, painting, and decorating contractor-----	60 or 61
Parking lot-----	40
Paving contractor-----	60 or 61
Pawn shop—see par. 77 in sec. D.	
Peanut roasting, wholesale-----	31
Phonographic recording and electrical transcription service--	40
Photo-finishing laboratory-----	40
Photographic studio-----	40
Physical culture schools and gymnasium (see also par. 78 in sec. D.)-----	40
Piano and organ tuning, and repair service-----	40
Picture framing and gilding service establishment-----	40
Pile driving contractor-----	60 or 61
Piping and heating contractor-----	60 or 61
Planing mill—see par. 79 in sec. D.	
Plastering contractor-----	60 or 61
Plumbing contractor-----	60 or 61
Plumbing equipment dealer, mostly contract work-----	60 or 61
Plumbing equipment dealer, mostly selling at retail-----	20 or 21
Plumbing equipment dealer, mostly selling at wholesale-----	31
Plumbing shop—see par. 48 in sec. D.	
Poultry killing and dressing—see par. 80 in sec. D.	
Press clipping service-----	40
Pressing and cleaning shop (see also par. 32 in sec. D.)-----	40
Printing and publishing—see par. 81 in sec. D.	

KIND OF BUSINESS

	Form
Producers' exchange (motion picture)-----	31
Protective agency-----	40
Public address system-----	40
Race track (horse, dog, automobile, and motorcycle)-----	40
Radio shop (mostly repairs)-----	40
Radio shop, mostly selling at retail-----	20 or 21
Refrigerator servicing and repair-----	40
Renovating contractor (building)-----	60 or 61
Rental service business (apparel, equipment, etc.)-----	40
Rest room (operated on an admission basis)-----	40
Restaurant-----	20 or 21
Restaurant in hotel, operated as concession (see also par. 87 in sec. D)-----	20 or 21
Retailer-cooperative warehouse-----	31
Riding academy-----	40
Road contractor (building and repair)-----	60 or 61
Roadside stand (refreshments, fruit juices, milk, ice cream, etc.)-----	20 or 21
Roofing contractor-----	60 or 61
Saw and tool sharpening and repair shop-----	40
Sawmill (custom) see also par. 90 in sec. D)-----	40
Scaffolding contractor (erection only, not renting)-----	60 or 61
Scaffolding rental-----	40
Scalp treatment establishment-----	40
Scavenger service establishment-----	40
School supply house (wholesaler)-----	31
Second-hand store-----	20 or 21
Sewer contractor-----	60 or 61
Sewing-machine repairing-----	40
Sheet metalwork—see par. 98 in sec. D.	
Shelling of nuts—see par. 73 in sec. D.	
Ship chandler-----	31
Shoe repair and shoeshine shop-----	40
Shooting gallery-----	40
Sightseeing tours-----	40
Sign painting shop (to individual order)-----	40
Skating rink-----	40
Slaughterhouse—see par. 13 in sec. D.	
Soft drink bottler—see par. 12 in sec. D.	
Soft drink stand-----	20 or 21
Spice grinding, selling at wholesale-----	31
Sports promoter-----	40
Sprinkler system (installation and repair)-----	60 or 61
Statistical reporting service-----	40
Steel erection-----	60 or 61
Steel and iron scrap dealer-----	31
Stenographer, public-----	40
Stevedoring service-----	40
Stockyard-----	40
Stone-setting contractor-----	60 or 61
Storage warehouse, public (see also par. 94 in sec. D)-----	40
Store-front contractor-----	60 or 61
Stove repair shop-----	40
Stuccoing contractor-----	60 or 61
Surgical equipment and supply house-----	31
Swimming pool (see also par. 95 in sec. D)-----	40
Tailor, custom or merchant (see also par. 27 in sec. D)-----	20 or 21
Tailor, pressing and repair service only-----	40
Taproom (drinking place)-----	20 or 21
Taxidermist-----	40
Tea room-----	20 or 21
Tennis court, commercial-----	40
Terminal, petroleum distributing-----	32
Terrazzo, mosaic, and resilient flooring contractor-----	60 or 61
Threshing (custom)—see par. 97 in sec. D.	
Ticket agent or broker-----	40
Tile and mantel contractor-----	60 or 61
Tinsmith or tin shop—see par. 98 in sec. D.	

KIND OF BUSINESS

	Form
Tire repair shop-----	40
Tire retreading and rebuilding—see par. 99 in sec. D.	
Title and abstract company-----	40
Tobacco stemmery—see par. 100 in sec. D.	
Tombstone and monument dealer-----	20 or 21
Tool repair shop-----	40
Tourist courts and camps (see also par. 101 in sec. D)-----	41
Travel bureau-----	40
Typewriter rental shop-----	40
Typewriter repair shop-----	40
Umbrella repair shop-----	40
Undertaker's establishment-----	40
Upholstery and furniture repair shop-----	40
Valet shop-----	40
Vegetable packer and shipper—see par. 38 in sec. D.	
Wagon distributor, retail-----	20 or 21
Wagon distributor, wholesale-----	31
Wallpaper contractor, mostly contract work-----	60 or 61
Wallpaper store, mostly selling at retail-----	20 or 21
Warehouse, storage (see also par. 94 in sec. D)-----	40
Watch, clock, and jewelry repair shop-----	40
Water main construction contractor-----	60 or 61
Weighing service-----	40
Welding shop—see par. 103 in sec. D.	
Wharf operation service-----	40
Wholesale merchant (all kinds of business)-----	31
Windmill, pump, and well repair service-----	40
Window cleaning service-----	40
Window display service-----	40
Women's exchange-----	20 or 21
Wood, kindling (see also par. 58 in sec. D) :	
Selling mainly at retail-----	20 or 21
Selling mainly at wholesale-----	31
Wool, pulling and scouring—see par. 104 in sec. D.	
Wrecking contractor or company (see also par. 57 in sec. D)-----	60 or 61
Zoo (not municipal)-----	40

II. Check List of Manufacturing Industry Numbers and Schedule Form Numbers

NOTE.—The following list shows the industry numbers as they appear on the control cards together with the form numbers of the schedules to be used in canvassing the respective industries:

Industry No.	1939 form No.	Industry No.	1939 form No.	Industry No.	1939 form No.	Industry No.	1939 form No.
101.....	101	318.....	318	632.....	632	1110.....	1110
102.....	102	319.....	319	633.....	633	1112.....	1112
103.....	103	320.....	320			1113.....	1101
104.....	104			701.....	701	1114.....	1114
105.....	105	401.....	401	702.....	701	1115.....	106
106.....	116	402.....	401	704.....	616	1116.....	1103
107.....	103	403.....	401	705.....	705	1117.....	1101
108.....	112	404.....	401			1118.....	1118
109.....	109	405.....	401	801.....	801	1119.....	1119
111.....	103	407.....	407	802.....	801	1120.....	1129
112.....	112	408.....	401	803.....	801	1121.....	1119
113.....	113	410.....	410			1122.....	1122
114.....	116	411.....	401	901.....	901	1123.....	1129
115.....	195			902.....	902	1125.....	1103
116.....	116	501.....	508	904.....	904	1126.....	1126
117.....	117	503.....	100	905.....	217	1127.....	1126
118.....	118	504.....	508	906.....	906	1128.....	1114
119.....	119	506.....	508	907.....	907	1129.....	1129
120.....	120	507.....	508	908.....	906	1130.....	1122
121.....	198	508.....	508	909.....	906	1131.....	1102
122.....	122	510.....	508	910.....	906		
123.....	123	512.....	508	911.....	906	1201.....	1212
124.....	120			927.....	907	1202.....	1202
126.....	126	602.....	602			1203.....	1208
127.....	127	603.....	603	1001.....	1001	1204.....	1129
128.....	128	604.....	611	1002.....	1002	1205.....	100
129.....	129	605.....	100	1003.....	100	1206.....	100
130.....	130	606.....	606	1004.....	1004	1207.....	1207
131.....	131	607.....	616	1005.....	1005	1208.....	1208
132.....	105	608.....	603	1008.....	1008	1209.....	100
133.....	185	609.....	611	1010.....	100	1210.....	1210
134.....	134	610.....	610	1013.....	1002	1211.....	1211
135.....	184	611.....	611	1014.....	1014	1212.....	1212
136.....	186	612.....	611	1015.....	100	1213.....	1213
137.....	128	613.....	602	1016.....	1016	1215.....	1212
		614.....	614	1017.....	1004	1216.....	1212
301.....	301	615.....	602	1018.....	1005	1217.....	1212
302.....	1642	616.....	616	1019.....	100	1218.....	1212
303.....	301	617.....	616	1020.....	1020	1220.....	1203
304.....	301	618.....	618	1021.....	1021	1222.....	1202
305.....	305	619.....	618	1022.....	1020	1224.....	1210
306.....	306	621.....	618	1023.....	1004		
307.....	307	622.....	622			1301.....	1301
308.....	308	623.....	623	1101.....	1101	1302.....	1302
309.....	309	624.....	623	1102.....	1102	1303.....	1303
310.....	320	625.....	623	1103.....	1103	1304.....	1304
311.....	311	626.....	626	1104.....	1122	1305.....	1305
312.....	312	627.....	611	1105.....	1103	1307.....	1307
313.....	313	628.....	611	1106.....	1103	1309.....	1309
314.....	314	629.....	629	1107.....	100		
315.....	315	630.....	100	1108.....	100		
317.....	317	631.....	611	1109.....	1101		

1 Plants operating a tin orterne dipping department are required to furnish a supplemental report for such department on Form 1124.

II. Check List of Manufacturing Industry Numbers and Schedule Form Numbers—Continued

Industry No.	1939 form No.	Industry No.	1939 form No.	Industry No.	1937 form No.	Industry No.	1939 form No.
1310.....	1310	1627.....	1628	2043.....	203	2162.....	216
1311.....	1302	1628.....	1628	2051.....	212	2163.....	216
1312.....	1313	1629.....	1628	2061.....	206	2164.....	216
1313.....	1313	1630.....	1628	2062.....	206	2165.....	216
1314.....	1302	1631.....	1631	2063.....	206	2166.....	216
1315.....	1313	1632.....	100	2064.....	206	2167.....	222
1318.....	1307	1633.....	1634	2071.....	207	2168.....	216
1319.....	1319	1634.....	1634	2072.....	207	2169.....	216
1324.....	1324	1636.....	1636	2073.....	207	2171.....	217
1325.....	1325	1637.....	100	2074.....	207	2172.....	217
1326.....	1305	1638.....	1638	2075.....	207	2173.....	217
		1640.....	1640	2081.....	208	2181.....	218
1401.....	1401	1641.....	100	2091.....	203	2182.....	218
1404.....	1404	1642.....	1642	2092.....	203	2191.....	218
1405.....	1405	1644.....	1001	2093.....	203	2192.....	218
1406.....	1405	1645.....	1645	2094.....	203	2193.....	218
1407.....	1408	1646.....	100			2194.....	218
1408.....	1408	1647.....	1608	2101.....	203		
1409.....	1409	1648.....	1648	2102.....	203	2201.....	220
1410.....	1410	1649.....	100	2103.....	203	2202.....	220
		1651.....	100	2104.....	203	2211.....	221
1601.....	100	1652.....	1608	2111.....	211	2212.....	221
1603.....	100	1653.....	1653	2112.....	211	2213.....	221
1604.....	1604	1654.....	100	2121.....	212	2221.....	220
1605.....	1604	1655.....	1648	2122.....	212	2222.....	220
1606.....	1606	1665.....	1615	2123.....	212	2231.....	216
1607.....	1607	1679.....	1679	2124.....	212	2233.....	216
1608.....	1608			2125.....	212	2234.....	216
1611.....	1611	2011.....	100	2126.....	212	2236.....	216
1612.....	100	2012.....	100	2128.....	212	2237.....	216
1613.....	100	2013.....	100	2132.....	215	2238.....	216
1614.....	100	2014.....	100	2133.....	215	2241.....	215
1615.....	1615	2021.....	202	2134.....	215	2242.....	215
1616.....	100	2022.....	202	2135.....	215	2243.....	215
1617.....	100	2023.....	202	2141.....	215	2244.....	221
1618.....	100	2031.....	203	2142.....	206	2245.....	221
1620.....	1620	2032.....	203	2143.....	215	2246.....	221
1622.....	100	2033.....	203	2151.....	215	2267.....	222
1623.....	100	2034.....	203	2152.....	215	2272.....	217
1624.....	1624	2041.....	203	2160.....	216	2273.....	207
1625.....	100	2042.....	203	2161.....	216	2281.....	218

III. Alphabetical List of Manufacturing Industries, and the Industry and Form Number of Manufactures Schedule on Which They Should be Reported for 1939

Ind. No.	INDUSTRY	Form No. 1939
1021	Abrasive wheels, stones, paper, and cloth, and related products..	1021
1301	Agricultural implements (including tractors).....	1301
1401	Aircraft and parts.....	1401
1201	Aluminum products.....	1212
602	Ammunition and related products.....	602
1601	Artificial and preserved flowers and plants.....	100
2201	Artificial leather.....	220
1603	Artists' materials.....	100
1001	Asbestos products other than steam packing and pipe and boiler covering.....	1001
2221	Asphalted-felt-base floor covering.....	220
2191	Awnings, tents, sails, and canvas covers.....	218
2192	Bags, other than paper.....	218
401	Bags, paper, exclusive of those made in paper mills.....	401
603	Baking powder, yeast, and other leavening compounds.....	603
301	Baskets and rattan and willow ware, not including furniture.....	301
2111	Batting, padding, and wadding; upholstery filling.....	211
1653	Beauty-shop equipment, except furniture.....	1653
901	Belting and packing, leather.....	901
101	Beverages, nonalcoholic.....	101
302	Billiard and pool tables; bowling alleys, and accessories.....	1642
604	Blacking, stains, and dressings.....	611
1110	Blast-furnace products.....	1110
2161	Blouses, women's, misses', and children's—regular factories.....	216
2231	Blouses, women's, misses', and children's—contract factories.....	216
605	Bluing.....	100
1130	Boiler-shop products.....	1122
1101	Bolts, nuts, washers, and rivets, made in plants not operated in connection with rolling mills.....	1101
606	Bone black, carbon black, and lampblack.....	606
501	Bookbinding and blank-book making.....	508
902	Boot and shoe cut stock and findings.....	902
904	Boots and shoes, other than rubber.....	904
801	Boots and shoes, rubber.....	801
303	Boxes, cigar, wooden and part wooden.....	301
402	Boxes, paper, not elsewhere classified.....	401
304	Boxes, wooden, except cigar boxes.....	301
102	Bread and other bakery products.....	102
1604	Brooms.....	1604
1605	Brushes, other than rubber.....	1604
103	Butter.....	103
1606	Buttons.....	1606
607	Candles.....	616
104	Canned and cured fish, crabs, shrimps, oysters, and clams.....	104
105	Canned and dried fruits and vegetables; canned and bottled juices; preserves, jellies, fruit butters, pickles, and sauces.....	105
1607	Carbon paper and inked ribbons.....	1607
403	Cardboard, not made in paper mills.....	401
404	Card cutting and designing.....	401
2011	Carpets and rugs, paper-fiber and grass.....	100
2012	Carpets and rugs, rag.....	100
2013	Carpets and rugs, wool (other than rag).....	100
2014	Carpet yarn, woolen and worsted.....	100
1655	Carriages and sleds, children's.....	1648
1404	Carriages, wagons, sleighs, and sleds.....	1404
1405	Cars, electric and steam railroad, not built in railroad repair shops.....	1405
1302	Cash registers, adding and calculating machines, and other business machines except typewriters.....	1302
305	Caskets, coffins, burial cases, and other morticians' goods.....	305
1102	Cast-iron pipe and fittings.....	1102

LIST OF MANUFACTURING INDUSTRIES AND 1939 FORM NUMBER—
Continued

Ind. No.	INDUSTRY	Form No. 1939
1002	Cement.....	1002
106	Cereal preparations.....	116
107	Cheese.....	103
608	Chemicals not elsewhere classified.....	608
108	Chewing gum.....	112
1003	China firing and decorating, not done in potteries.....	100
109	Chocolate and cocoa products, not including confectionery.....	109
1652	Cigarettes.....	1608
1608	Cigars.....	1608
1004	Clay products, other than pottery.....	1004
609	Cleaning and polishing preparations.....	611
1202	Clocks, watches, time-recording devices, and materials and parts except watchcases.....	1202
2134	Clothing, leather and sheep-lined.....	215
2151	Clothing, men's, youths', and boys', not elsewhere classified— regular factories.....	215
2152	Clothing, men's, youths', and boys', not elsewhere classified— contract factories.....	215
2169	Clothing, women's, misses', and children's, not elsewhere classi- fied—regular factories.....	216
2237	Clothing, women's, misses', and children's, not elsewhere classi- fied—contract factories.....	216
2133	Clothing, work (including work shirts) and sport garments, ex- cept leather.....	215
2163	Coats, suits, and separate skirts, women's, misses', and juniors'— regular factories.....	216
2233	Coats, suits, and separate skirts, women's, misses', and juniors'— contract factories.....	216
701	Coke-oven products.....	701
1203	Collapsible tubes.....	1208
610	Compressed and liquefied gases.....	610
1005	Concrete products.....	1005
111	Condensed and evaporated milk.....	103
112	Confectionery.....	112
306	Cooperage.....	306
2021	Cordage and twine.....	202
307	Cork products.....	307
113	Corn sirup, corn sugar, corn oil, and starch.....	113
2164	Corsets and allied garments.....	216
2032	Cotton narrow fabrics.....	203
2031	Cotton woven goods (over 12 inches in width).....	203
2033	Cotton yarn and thread.....	203
1324	Cranes and dredging, excavating, and road-building machinery.....	1324
2181	Curtains, draperies, and bedspreads—regular factories.....	218
2281	Curtains, draperies, and bedspreads—contract factories.....	218
1103	Cutlery (not including silver and plated cutlery) and edge tools.....	1103
1611	Dentists' equipment and supplies.....	1611
1104	Doors, shutters, and window sash and frames, molding, and trim, metal.....	1122
2165	Dresses, except house dresses—regular factories.....	216
2234	Dresses, except house dresses—contract factories.....	216
2166	Dresses: House dresses, uniforms, and aprons—regular factories.....	216
2238	Dresses: House dresses, uniforms, and aprons—contract factories.....	216
612	Drug grinding.....	611
611	Drugs and medicines.....	611
2042	Dyeing and finishing, cotton-fabric.....	203
2043	Dyeing and finishing, rayon- and silk-fabric.....	203
2041	Dyeing and finishing yarn (cotton, rayon, and silk)—for sale or on commission.....	203
1303	Electrical machinery, apparatus, and supplies.....	1303
1205	Electroplating.....	100

LIST OF MANUFACTURING INDUSTRIES AND 1939 FORM NUMBER—
Continued

Ind. No.	INDUSTRY	Form No. 1939
2212	Embroideries—other than Schiffli-machine products—regular factories.....	221
2245	Embroideries—other than Schiffli-machine products—contract factories.....	221
2211	Embroideries—Schiffli-machine products—regular factories.....	221
2244	Embroideries—Schiffli-machine products—contract factories.....	221
1304	Engines, turbines, water wheels, and windmills.....	1304
503	Engraving (other than steel, copperplate, or wood), chasing, etching, and diesinking.....	100
504	Engraving, steel, copperplate, and wood, and plate printing.....	508
405	Envelopes.....	401
308	Excelsior.....	308
613	Explosives.....	602
2194	Fabricated textile products not elsewhere classified.....	218
1613	Feathers, plumes, and manufactures thereof.....	100
114	Feeds, prepared, for animals and fowls.....	116
2051	Felt goods, except woven felts.....	212
614	Fertilizers.....	614
1105	Files.....	1103
1106	Firearms.....	1103
1206	Fire extinguishers, chemical.....	100
615	Fireworks and allied products.....	602
2034	Fish nets and seines.....	203
2193	Flags, banners, regalia, vestments, robes, and related products.....	218
115	Flavoring extracts, flavoring sirups, and related products.....	195
116	Flour and other grain-mill products.....	116
117	Food preparations not elsewhere classified.....	117
1107	Forgings, iron and steel, made in plants not operated in connection with steel works or rolling mills.....	100
1131	Foundry products (gray-iron and malleable-iron).....	1102
1614	Foundry supplies.....	100
702	Fuel briquettes.....	701
1615	Fur goods—regular factories.....	1615
1665	Fur goods—contract factories.....	1615
2143	Furnishing goods, men's, not elsewhere classified—regular factories.....	215
2243	Furnishing goods, men's, not elsewhere classified—contract factories.....	215
309	Furniture, including store and office fixtures.....	309
1616	Furs, dressed and dyed.....	100
1108	Galvanizing and other coating, done in plants not operated in connection with rolling mills.....	100
1008	Glass.....	1008
2171	Gloves and mittens, cloth or cloth and leather combined, made from purchased materials.....	217
2075	Gloves and mittens, knitted.....	207
905	Gloves and mittens, leather.....	217
616	Glue and gelatin.....	616
1208	Gold leaf and foil.....	1208
1209	Gold, silver, and platinum, refining and alloying.....	100
1010	Graphite, ground and refined.....	100
617	Grease and tallow, not including lubricating greases.....	616
1022	Gypsum products.....	1020
1617	Hair work.....	100
908	Handbags and purses, women's.....	906
2172	Handkerchiefs—regular factories.....	217
2272	Handkerchiefs—contract factories.....	217
1618	Hand stamps and stencils and brands.....	100
1109	Hardware not elsewhere classified.....	1101
2064	Hat and cap materials, men's.....	206
2062	Hat bodies, carded wool-felt.....	206
2142	Hats and caps, except felt and straw, men's.....	206

LIST OF MANUFACTURING INDUSTRIES AND 1939 FORM NUMBER—
Continued

Ind. No.	INDUSTRY	Form No. 1939
2061	Hats, fur-felt.....	206
2063	Hats, straw, men's.....	206
1119	Heating and cooking apparatus, except electric.....	1119
2071	Hosiery.....	207
2182	Housefurnishings, not elsewhere classified, including sheets and pillowcases.....	218
118	Ice cream.....	118
119	Ice, manufactured.....	119
618	Ink, printing.....	618
619	Ink, writing.....	618
627	Insecticides and fungicides, and industrial and household chemical compounds not elsewhere classified.....	611
1620	Instruments and apparatus, professional, scientific, commercial, and industrial.....	1620
1224	Jewelers' findings and materials.....	1210
1210	Jewelry.....	1210
1622	Jewelry and instrument cases.....	100
2022	Jute goods.....	202
2072	Knitted cloth.....	207
2073	Knitted outerwear—regular factories.....	207
2273	Knitted outerwear—contract factories.....	207
2074	Knitted underwear.....	207
2081	Lace goods.....	208
1623	Lapidary work.....	100
310	Lasts and related products.....	320
906	Leather goods not elsewhere classified.....	906
911	Leather goods—small articles.....	906
907	Leather: Tanned, curried, and finished—regular factories.....	907
927	Leather: Tanned, curried, and finished—contract factories.....	907
1207	Lighting equipment.....	1207
1013	Lime.....	1002
2023	Linen goods.....	202
2222	Linoleum.....	220
133	Liquors, distilled.....	185
134	Liquors, malt.....	134
136	Liquors, rectified or blended.....	186
135	Liquors, vinous.....	184
506	Lithographing.....	508
1406	Locomotives, railroad, mining, and industrial, not built in railroad repair shops.....	1405
704	Lubricating oils and greases, not made in petroleum refineries.....	616
311	Lumber and timber products not elsewhere classified.....	311
121	Macaroni, spaghetti, vermicelli, and noodles.....	198
1305	Machinery not elsewhere classified.....	1305
1326	Machine-shop products.....	1305
1318	Machine-tool accessories and machinists' precision tools.....	1307
1307	Machine tools.....	1307
122	Malt.....	122
1014	Marble, granite, slate, and other stone, cut and shaped.....	1014
312	Matches.....	312
1624	Mattresses and bed springs not elsewhere classified.....	1624
123	Meat packing, wholesale.....	123
2167	Millinery—regular factories.....	222
2267	Millinery—contract factories.....	222
1015	Minerals and earths, ground or otherwise treated.....	100
313	Mirror and picture frames.....	313
1016	Mirrors and other glass products made of purchased glass.....	1016
1612	Miscellaneous articles not elsewhere classified.....	100
1625	Models and patterns, not including paper patterns.....	100
1679	Motion pictures, not including projection in theatres.....	1679
1409	Motorcycles, bicycles, and parts.....	1409
1407	Motor-vehicle bodies and motor-vehicle parts.....	1408

LIST OF MANUFACTURING INDUSTRIES AND 1939 FORM NUMBER—
Continued

Ind. No.	INDUSTRY	Form No. 1939
1408	Motor vehicles, not including motorcycles.....	1408
621	Mucilage, paste, and other adhesives, except glue and rubber cement.....	618
1627	Musical-instrument parts and materials: Piano and organ.....	1628
1628	Musical instruments and parts and materials, not elsewhere classi- fied.....	1628
1629	Musical instruments: Organs.....	1628
1630	Musical instruments: Pianos.....	1628
1113	Nails, spikes, etc., not made in wire mills or in plants operated in connection with rolling mills.....	1101
1211	Needles, pins, hooks and eyes, and slide and snap fasteners.....	1211
1023	Nonclay refractories.....	1004
1212	Nonferrous-metal alloys; nonferrous-metal products, except aluminum, not elsewhere classified.....	1212
622	Oil, cake, and meal, cottonseed.....	622
623	Oil, cake, and meal, linseed.....	623
2202	Oilcloth.....	220
624	Oils, essential.....	623
625	Oils not elsewhere classified.....	623
124	Oleomargarine (margarine) not made in meat-packing estab- lishments.....	120
1631	Optical goods.....	1631
2162	Outerwear, children's and infants'—regular factories.....	216
2236	Outerwear, children's and infants'—contract factories.....	216
626	Paints, pigments, and varnishes.....	626
407	Paper.....	407
408	Paper goods not elsewhere classified.....	401
1632	Paving materials: Blocks (except brick and stone) and mixtures.....	100
1633	Pencils, lead (including mechanical), and crayons.....	1634
1634	Pens, fountain and stylographic; pen points, gold, steel, and brass.....	1634
628	Perfumes, cosmetics, and other toilet preparations.....	611
705	Petroleum refining.....	705
507	Photoengraving, not done in printing establishments.....	508
1636	Photographic apparatus and materials and projection apparatus.....	1636
1637	Pipes (tobacco).....	100
314	Planing-mill products and other wooden products not elsewhere classified, made in planing mills not connected with sawmills.....	314
1114	Plumbers' supplies, not including pipe or vitreous-china sanitary ware.....	1114
1017	Pottery, including porcelain ware.....	1004
126	Poultry dressing and packing, wholesale.....	126
1325	Printers' machinery and equipment.....	1325
508	Printing and publishing, book, music, and job.....	508
510	Printing and publishing, newspaper and periodical.....	508
2112	Processed waste and recovered wool fiber.....	211
410	Pulp (wood and other fiber).....	410
1309	Pumps (hand and power), pumping equipment, and air com- pressors.....	1309
1319	Radios, radio tubes, and phonographs.....	1319
629	Rayon and allied products.....	629
2092	Rayon broad woven goods (18 inches wide and over).....	203
2093	Rayon narrow fabrics.....	203
2091	Rayon throwing and spinning—commission only.....	203
2094	Rayon yarn and thread—processed for sale.....	203
1310	Refrigerators and refrigerating and ice-making apparatus.....	1310
127	Rice cleaning and polishing.....	127
1638	Roofing, built-up and roll; asphalt shingles; roof coatings other than paint.....	1638

LIST OF MANUFACTURING INDUSTRIES AND 1939 FORM NUMBER--
Continued

Ind. No.	INDUSTRY	Form No. 1939
802	Rubber goods other than tires, inner tubes, and boots and shoes..	801
803	Rubber tires and inner tubes.....	801
909	Saddlery, harness, and whips.....	906
1115	Safes and vaults.....	100
630	Salt.....	100
1018	Sand-lime brick.....	1005
137	Sausage casings, not made in meat-packing establishments.....	123
128	Sausage, meat puddings, headcheese, etc., not made in meat-packing establishments.....	123
1116	Saws.....	1103
1311	Scales and balances.....	1302
1117	Screw-machine products and wood screws.....	1101
1312	Sewing machines and attachments.....	1313
1204	Sheet metal work, not specifically classified.....	1129
1410	Ship and boat building, steel and wooden, including repair work.....	1410
2132	Shirts (except work shirts), collars, and nightwear—regular factories.....	215
2242	Shirts (except work shirts), collars, and nightwear—contract factories.....	215
120	Shortenings (other than lard), vegetable cooking oils, and salad oils.....	120
1640	Signs and advertising novelties.....	1640
2102	Silk broad, woven goods (18 inches wide and over).....	203
2103	Silk narrow fabrics.....	203
2101	Silk throwing and spinning—commission only.....	203
2104	Silk yarn and thread—made for sale.....	203
1213	Silverware and plated ware.....	1213
1215	Smelting and refining, copper.....	1212
1216	Smelting and refining, lead.....	1212
1217	Smelting and refining, nonferrous metals other than gold, silver, and platinum, not from the ore.....	1212
1218	Smelting and refining, zinc.....	1212
631	Soap.....	611
1641	Soda fountains and related products.....	100
1642	Sporting and athletic goods, not including firearms or ammunition.....	1642
1118	Springs, steel, except wire, made in plants not operated in connection with rolling mills.....	1118
1129	Stamped and pressed metal products; enameling, japanning, and lacquering.....	1129
1019	Statuary and art goods (except concrete), factory production.....	100
1644	Steam and other packing, pipe and boiler covering, and gaskets, not elsewhere classified.....	1001
1120	Steel barrels, kegs, and drums.....	1129
1112	Steel-works and rolling-mill products ¹	1112
512	Stereotyping and electrotyping, not done in printing establishments.....	508
1121	Stoves and ranges (other than electric) and warm-air furnaces.....	1119
1122	Structural and ornamental metal work, made in plants not operated in connection with rolling mills.....	1122
129	Sugar, beet.....	129
130	Sugar, cane, not including products of refineries.....	130
131	Sugar refining, cane.....	131
1645	Surgical and orthopedic appliances and related products.....	1645
2173	Suspenders, garters, and other elastic woven products (except orthopedic and athletic), made from purchased webbing.....	217
315	Synthetic-resin, cellulose-plastic, vulcanized-fiber, and molded and pressed pulp fabricated articles, not elsewhere classified.....	315
632	Tanning materials, natural dyestuffs, mordants and assistants, and sizes.....	632

¹ If operating a tin and terneplate dipping department, supplemental data for such departments must be reported on Form 1124.

LIST OF MANUFACTURING INDUSTRIES AND 1939 FORM NUMBER—
Continued

Ind. No.	INDUSTRY	Form No. 1939
1313	Textile machinery and parts.....	1313
1646	Theatrical scenery and stage equipment.....	100
1220	Tin and other foils, not including gold foil.....	1208
1123	Tin cans and other tinware not elsewhere classified.....	1129
1647	Tobacco (chewing and smoking) and snuff.....	1608
1125	Tools, not including edge tools, machine tools, files, or saws.....	1103
1648	Toys (not including children's wheel goods or sleds), games, and playground equipment.....	1648
2213	Trimmings (not made in textile mills); stamped art goods— regular factories.....	221
2246	Trimmings (not made in textile mills); stamped art goods— contract factories.....	221
2135	Trousers (semidress), wash suits, and washable service apparel.....	215
910	Trunks, suitcases, briefcases, bags, and other luggage.....	906
317	Turpentine and rosin.....	317
1314	Typewriters and parts.....	1302
1649	Umbrellas, parasols, and canes.....	100
2160	Underwear and nightwear of cotton and flannelette woven fabrics, women's, children's, and infants'.....	216
2168	Underwear and nightwear of knitted fabric, women's, children's, and infants'.....	216
2141	Underwear, men's—regular factories.....	215
2241	Underwear, men's—contract factories.....	215
132	Vinegar and cider.....	105
1020	Wallboard and plaster (except gypsum), building insulation, and floor compositions.....	1020
411	Wallpaper.....	401
1315	Washing machines, wringers, driers, and ironing machines, for household use.....	1313
1222	Watchcases.....	1202
318	Window and door screens and weather strip.....	318
1651	Window shades (textile and paper) and fixtures.....	100
1126	Wire drawn from purchased rods.....	1126
1127	Wirework not elsewhere classified.....	1126
633	Wood distillation and charcoal manufacture.....	633
319	Wood preserving.....	319
320	Wood turned and shaped and other wooden goods, not elsewhere classified.....	320
2124	Wool combing—commission, and tops for sale.....	212
2128	Woolen and worsted dyeing and finishing.....	212
2123	Woolen woven goods, including woven felts.....	212
2122	Woolen yarn.....	212
1654	Wool pulling.....	100
2121	Wool scouring.....	212
2126	Worsted woven goods.....	212
2125	Worsted yarn.....	212
1128	Wrought pipe, welded and heavy riveted, made in plants not operated in connection with rolling mills.....	1114

IV. List of Special Manufactures Schedules for 1939, Arranged According to Form Numbers, and the Manufacturing Industries Covered by These Schedules

Form No. 1939	Schedule Title 1939	Industry No.	Industry Title 1937
101.	Nonalcoholic beverages.....	101.	Beverages, nonalcoholic.
102.	Bakery products.....	102.	Bread and other bakery products.
103.	Milk products: Butter, cheese, and concentrated milk.	103.	Butter.
		107.	Cheese.
104.	Canned and cured fish and shellfish.	111.	Condensed and evaporated milk.
		104.	Canned and cured fish, crabs, shrimps, oysters, and clams.
105.	Canned, dried, and other processed fruits and vegetables.	105.	Canned and dried fruits and vegetables; canned and bottled juices; preserves, jellies, fruit butters, pickles, and sauces.
		132.	Vinegar and cider.
109.	Chocolate and cocoa products.....	109.	Chocolate and cocoa products, not including confectionery.
112.	Confectionery and chewing gum....	108.	Chewing gum.
		112.	Confectionery.
113.	Corn sirup, corn sugar, corn oil, and starch.	113.	Corn sirup, corn sugar, corn oil, and starch.
116.	Flour and other grain-mill products; prepared feeds; cereal preparations; blended and prepared flours.	106.	Cereal preparations.
		114.	Feeds, prepared, for animals and fowls.
117.	Miscellaneous food products.....	116.	Flour and other grain-mill products.
		117.	Food preparations not elsewhere classified.
118.	Ice cream.....	118.	Ice cream.
119.	Manufactured ice.....	119.	Ice, manufactured.
120.	Oleomargarine and shortenings....	120.	Shortenings (other than lard), vegetable cooking oils, and salad oils.
		124.	Oleomargarine (margarine) not made in meat-packing establishments.
122.	Malt.....	122.	Malt.
123.	Meat packing, wholesale.....	123.	Meat packing, wholesale.
126.	Poultry dressing and packing, wholesale.	126.	Poultry dressing and packing, wholesale.
127.	Rice cleaning and polishing.....	127.	Rice cleaning and polishing.
128.	Sausage, meat preparations, and sausage casings.	128.	Sausage, meat puddings, headcheese, etc., not made in meat-packing establishments.
		137.	Sausage casings, not made in meat-packing establishments.
129.	Beet sugar.....	129.	Sugar, beet.
130.	Cane sugar manufacture.....	130.	Sugar, cane, not including products of refineries.
131.	Cane sugar refining.....	131.	Sugar, refining, cane.
134.	Malt liquors.....	134.	Liquors, malt.
184.	Vinous liquors.....	135.	Liquors, vinous.
185.	Distilled liquors.....	133.	Liquors, distilled.
186.	Liquors, rectified or blended.....	136.	Liquors, rectified or blended.
195.	Flavoring extracts and flavoring sirups.	115.	Flavoring extracts, flavoring sirups, and related products.
198.	Macaroni, spaghetti, vermicelli, and noodles.	121.	Macaroni, spaghetti, vermicelli, and noodles.

SPECIAL MANUFACTURES SCHEDULES FOR 1939—Continued

Form No. 1939	Schedule Title 1939	Industry No.	Industry Title 1937
202.	Cordage and twine, jute goods, and linen goods.	2021.	Cordage and twine.
		2022.	Jute goods.
		2023.	Linen goods.
		2031.	Cotton woven goods (over 12 inches in width).
		2032.	Cotton narrow fabrics.
		2033.	Cotton yarn and thread.
		2034.	Fish nets and seines.
		2091.	Rayon throwing and spinning— commission only.
		2092.	Rayon broad woven goods (18 inches wide and over).
		2093.	Rayon narrow fabrics.
		2094.	Rayon yarn and thread—processed for sale.
203.	Cotton, rayon, and silk manufac- tures; dyeing and finishing textiles.	2101.	Silk throwing and spinning—commis- sion only.
		2102.	Silk broad woven goods (18 inches wide and over).
		2103.	Silk narrow fabrics.
		2104.	Silk yarn and thread—made for sale.
		2041.	Dyeing and finishing yarn (cotton, rayon, and silk)—for sale or on commission.
		2042.	Dyeing and finishing, cotton-fabric.
		2043.	Dyeing and finishing, rayon and silk- fabric.
		2061.	Hats, fur-felt.
		2062.	Hat bodies, carded wool-felt.
		2063.	Hats, straw, men's.
		2064.	Hat and cap materials, men's.
206.	Hats, felt and straw, except mil- linery	2142.	Hats and caps, except felt and straw, men's.
		2071.	Hosiery.
		2072.	Knitted cloth.
207.	Knit goods.....	2073.	Knitted outerwear—regular factories.
		2273.	Knitted outerwear—contract factories.
		2074.	Knitted underwear.
		2075.	Gloves and mittens, knitted.
208.	Lace goods.....	2081.	Lace goods.
		2111.	Batting, padding, and wadding; up- holstery filling.
211.	Waste and related products.....	2112.	Processed waste and recovered wool fiber.
		2051.	Felt goods, except woven felts.
		2124.	Wool combing—commission, and tops for sale.
		2128.	Woolen and worsted dyeing and finishing.
212.	Wool Manufactures.....	2123.	Woolen woven goods, including woven felts.
		2122.	Woolen yarn.
		2126.	Worsteds woven goods.
		2125.	Worsteds yarn.
		2121.	Wool scouring.

SPECIAL MANUFACTURES SCHEDULES FOR 1939—Continued

Form No. 1939	Schedule Title 1939	Industry No.	Industry Title 1937
215. Men's, youths', and boys' ready-made clothing and cotton garments.		2132.	Shirts (except work shirts), collars, and nightwear—regular factories.
		2242.	Shirts (except work shirts), collars, and nightwear—contract factories.
		2133.	Clothing, work (including work shirts), and sport garments, except leather.
		2134.	Clothing, leather and sheep-lined.
		2135.	Trousers (semidress), wash suits, and washable service apparel.
		2143.	Furnishing goods, men's, not elsewhere classified—regular factories.
		2243.	Furnishing goods, men's, not elsewhere classified—contract factories.
		2151.	Clothing, men's, youths', and boys', not elsewhere classified—regular factories.
		2152.	Clothing, men's, youths', and boys', not elsewhere classified—contract factories.
		2141.	Underwear, men's—regular factories.
		2241.	Underwear, men's—contract factories.
		2161.	Blouses, women's, misses', and children's—regular factories.
		2231.	Blouses, women's, misses', and children's—contract factories.
		2169.	Clothing, women's, misses', and children's, not elsewhere classified—regular factories.
		2237.	Clothing, women's, misses', and children's, not elsewhere classified—contract factories.
216. Women's and children's ready-made clothing; corsets and allied garments.		2163.	Coats, suits, and separate skirts, women's, misses', and juniors'—regular factories.
		2233.	Coats, suits, and separate skirts, women's, misses', and juniors'—contract factories.
		2165.	Dresses, except house dresses—regular factories.
		2234.	Dresses, except house dresses—contract factories.
		2166.	Dresses: House dresses, uniforms, and aprons—regular factories.
		2238.	Dresses: House dresses, uniforms, and aprons—contract factories.
		2162.	Outerwear, children's and infants'—regular factories.
		2236.	Outerwear, children's and infants'—contract factories.
		2168.	Underwear and nightwear of knitted fabric, women's, children's, and infants'.
		2160.	Underwear and nightwear of cotton and flannelette woven fabrics, women's, children's, and infants'.
217. Gloves and mittens; handkerchiefs; elastic woven products.		2164.	Corsets and allied garments.
		905.	Leather gloves and mittens.
		2171.	Gloves and mittens, cloth or cloth and leather combined, made from purchased materials.
		2172.	Handkerchiefs—regular factories.
		2272.	Handkerchiefs—contract factories.
		2173.	Suspenders, garters, and other elastic woven products (except orthopedic and athletic), made from purchased webbing.

SPECIAL MANUFACTURES SCHEDULES FOR 1939—Continued

Form No. 1939	Schedule Title 1939	Industry No.	Industry Title 1937
218.	Textile products other than wearing apparel.	2181.	Curtains, draperies, and bedspreads—regular factories.
		2281.	Curtains, draperies, and bedspreads—contract factories.
		2182.	House furnishings, including sheets and pillowcases, not elsewhere classified.
		2191.	Awnings, tents, sails, and canvas covers.
		2192.	Bags, other than paper.
		2193.	Flags, banners, regalia, vestments, robes, and related products.
		2194.	Fabricated textile products, not elsewhere classified.
220.	Linoleum, felt-base floor covering, oilcloth, and artificial leather.	2201.	Artificial leather.
		2202.	Oilcloth.
		2221.	Asphalted-felt-base floor covering.
		2222.	Linoleum.
221.	Embroideries and trimmings-----	2211.	Embroideries—Schiffi-machine products—regular factories.
		2244.	Embroideries—Schiffi-machine products—contract factories.
		2212.	Embroideries—other than Schiffi-machine products—regular factories.
		2245.	Embroideries—other than Schiffi-machine products—contract factories.
		2213.	Trimmings (not made in textile mills); stamped art goods—regular factories.
		2246.	Trimmings (not made in textile mills); stamped art goods—contract factories.
222.	Millinery-----	2167.	Millinery—regular factories.
		2267.	Millinery—contract factories.
301.	Wooden boxes, crates, and baskets, and reed, rattan, and willowware, not including furniture.	301.	Baskets and rattan and willowware, not including furniture.
		303.	Boxes, cigar, wooden and part wooden.
		304.	Boxes, wooden, except cigar boxes.
305.	Caskets, coffins, and other morticians' goods.	305.	Caskets, coffins, burial cases, and other morticians' goods.
306.	Cooperage-----	306.	Cooperage.
307.	Cork products-----	307.	Cork products.
308.	Excelsior-----	308.	Excelsior.
309.	Furniture, including store and office fixtures.	309.	Furniture, including store and office fixtures.
311.	Logs, lumber, and other timber products.	311.	Lumber and timber products not elsewhere classified.
312.	Matches-----	312.	Matches.
313.	Mirror and picture frames-----	313.	Mirror and picture frames.
314.	Planing-mill and related products..	314.	Planing-mill products and other wooden products not elsewhere classified, made in planing mills not connected with sawmills.
315.	Plastic products-----	315.	Synthetic-resin, cellulose-plastic, vulcanized-fiber, and molded and pressed pulp fabricated articles, not elsewhere classified.
317.	Turpentine and rosin-----	317.	Turpentine and rosin.
318.	Window and door screens and weather strip.	318.	Window and door screens and weather strip.
319.	Wood preserving-----	319.	Wood preserving.

SPECIAL MANUFACTURES SCHEDULES FOR 1939—Continued

Form No. 1939	Schedule Title 1939	Industry No.	Industry Title 1937
320.	Wood turned and shaped, wooden goods, and lasts.	310.	Lasts and related products.
		320.	Wood turned and shaped and other wooden goods, not elsewhere classified.
		401.	Bags, paper, exclusive of those made in paper mills.
		402.	Boxes, paper, not elsewhere classified.
401.	Converted paper products-----	403.	Cardboard, not made in paper mills.
		404.	Card cutting and designing.
		405.	Envelopes.
		408.	Paper goods not elsewhere classified.
		411.	Wall paper.
407.	Paper-----	407.	Paper.
410.	Pulp (wood and other fiber)-----	410.	Pulp (wood and other fiber).
		501.	Bookbinding and blank-book making.
		504.	Engraving, steel, copperplate, and wood and plate printing.
		506.	Lithographing.
508.	Printing and publishing, lithographing, and allied activities.	507.	Photoengraving, not done in printing establishments.
		508.	Printing and publishing, book, music, and job.
		510.	Printing and publishing, newspaper and periodical.
		512.	Stereotyping and electrotyping, not done in printing establishments.
602.	Ammunition, explosives, and fireworks.	602.	Ammunition and related products.
		613.	Explosives.
603.	Baking powder and yeast-----	615.	Fireworks and allied products.
		603.	Baking powder, yeast, and other leavening compounds.
606.	Bone black, carbon black, and lampblack.	606.	Bone black, carbon black, and lampblack.
608.	Chemical manufactures-----	608.	Chemicals not elsewhere classified.
610.	Compressed and liquefied gases----	610.	Compressed and liquefied gases.
		611.	Drugs and medicines.
		612.	Drug grinding.
611.	Drugs and medicines; insecticides; soap; cosmetics; cleaning preparations; dressings.	627.	Insecticides, fungicides, and industrial and household chemical compounds, not elsewhere classified.
		628.	Perfumes, cosmetics, and other toilet preparations.
		631.	Soap.
		604.	Blackings, stains, and dressings.
614.	Fertilizers-----	609.	Cleaning and polishing preparations
		614.	Fertilizers.
		616.	Glue and gelatin.
616.	Glue and gelatin; grease and tallow; lubricating greases.	617.	Grease and tallow, not including lubricating greases.
		704.	Lubricating oils and greases, not made in petroleum refineries.
		607.	Candles.
618.	Inks and adhesives-----	618.	Printing ink.
		619.	Writing ink.
		621.	Mucilage, paste, and other adhesives, except glue and rubber cement.
622.	Cottonseed products-----	622.	Oil, cake, and meal, cottonseed.
623.	Oils: Linseed, essential, fish, and miscellaneous.	623.	Oil, cake, and meal, linseed.
		624.	Oils, essential.
		625.	Oils not elsewhere classified.
626.	Paints, pigments, colors, and varnishes.	626.	Paints, pigments, and varnishes.

SPECIAL MANUFACTURES SCHEDULES FOR 1939—Continued

Form No. 1939	Schedule Title 1939	Industry No.	Industry Title 1937
629.	Rayon and other synthetic yarns, and related products.	629.	Rayon and allied products.
632.	Tanning materials and natural dyestuffs.	632.	Tanning materials, natural dyestuffs, mordants and assistants, and sizes.
633.	Wood distillation and charcoal manufacture.	633.	Wood distillation and charcoal manufacture.
701.	Coke-oven products-----	701.	Coke-oven products.
705.	Petroleum refining-----	702.	Fuel briquettes.
		705.	Petroleum refining.
801.	Rubber manufactures-----	801.	Boots and shoes, rubber.
		802.	Rubber goods other than tires, inner tubes, and boots and shoes.
		803.	Rubber tires and inner tubes.
901.	Leather belting and packing-----	901.	Belting and packing, leather.
902.	Boot and shoe cut stock and findings.	902.	Boot and shoe cut stock and findings.
904.	Boots and shoes, other than rubber.	904.	Boots and shoes, other than rubber.
		906.	Leather goods not elsewhere classified.
906.	Luggage; saddlery; and small leather goods.	908.	Handbags and purses, women's.
		909.	Saddlery, harness, and whips.
		910.	Trunks, suitcases, briefcases, bags, and other luggage.
		911.	Leather goods, small articles.
907.	Leather: Tanned, curried, and finished.	907.	Leather: Tanned, curried, and finished—regular factories.
		927.	Leather: Tanned, curried, and finished—contract factories.
1001.	Asbestos products; steam and other packing and gasket.	1001.	Asbestos products other than steam packing and pipe and boiler covering.
		1644.	Steam and other packing, pipe and boiler covering, and gaskets, not elsewhere classified.
1002.	Cement and lime-----	1002.	Cement.
		1013.	Lime.
1004.	Clay products and other refractories.	1004.	Clay products, other than pottery.
		1023.	Non-clay refractories.
1005.	Concrete products and sand-lime brick.	1017.	Pottery, including porcelain ware.
		1005.	Concrete products.
1008.	Glass-----	1018.	Sand-lime brick.
		1008.	Glass.
1014.	Marble, granite, slate, and other stone, cut and shaped (not including quarrying operations)	1014.	Marble, granite, slate, and other stone, cut and shaped.
1016.	Mirrors and other glass products--	1016.	Mirrors and other glass products made of purchased glass.
		1020.	Wallboard and plaster (except gypsum), building insulation and floor compositions.
1020.	Wallboard, plasters, floor compositions, and building insulation.	1022.	Gypsum products.
1021.	Abrasive wheels, stones, paper, and cloth, and related products.	1021.	Abrasive wheels, stones, paper, and cloth, and related products.
		1101.	Bolts, nuts, washers, and rivets, made in plants not operated in connection with rolling mills.
1101.	Bolts, nuts, washers, and rivets; screws and screw-machine products; nails and spikes; hardware.	1109.	Hardware not elsewhere classified.
		1113.	Nails, spikes, etc., not made in wire mills or in plants operated in connection with rolling mills.
		1117.	Screw-machine products and wood screws.
1102.	Foundry products and cast-iron pipe.	1102.	Cast-iron pipe and fittings.
		1131.	Foundry products (gray-iron and malleable-iron).

SPECIAL MANUFACTURES SCHEDULES FOR 1939—Continued

Form No. 1939	Schedule Title 1939	Industry No.	Industry Title 1937
1103.	Cutlery, saws, files and other hand tools; firearms, ordnance, and accessories.	1103.	Cutlery (not including silver and plated cutlery) and edge tools.
		1105.	Files.
		1106.	Firearms.
		1116.	Saws.
		1125.	Tools, not including edge tools, machine tools, files, or saws.
1110.	Blast-furnace products.....	1110.	Blast-furnace products.
1112.	Steel-works and rolling-mill products. ¹	1112.	Steel-works and rolling-mill products.
1114.	Plumbers' supplies and wrought pipe.	1114.	Plumbers' supplies, not including pipe or vitreous-china sanitary ware
		1128.	Wrought pipe, welded and heavy riveted, made in plants not operated in connection with rolling mills.
1118.	Steel springs.....	1118.	Springs, steel, except wire, made in plants not operated in connection with rolling mills.
1119.	Heating and cooking equipment (other than electric).	1119.	Heating and cooking apparatus, except electric.
		1121.	Stoves and ranges (other than electric and warm-air furnaces).
1122.	Boiler shops; structural and ornamental metal work; metal doors, sash and frames.	1104.	Doors, shutters, and window sash and frames, molding, and trim, metal.
		1122.	Structural and ornamental metal work, made in plants not operated in connection with rolling mills.
		1130.	Boiler-shop products.
1126.	Wire and wire products.....	1126.	Wire drawn from purchased rods.
		1127.	Wirework not elsewhere classified.
		1204.	Sheet-metal work, not specifically classified.
1129.	Sheet metal products stamped, pressed, and formed, including tin cans.	1129.	Stamped and pressed metal products; enameling, japanning, and lacquering.
		1120.	Steel barrels, kegs, and drums.
		1123.	Tin cans and other tinware not elsewhere classified.
1202.	Clocks and watches.....	1202.	Clocks, watches, time-recording devices, and materials and parts, except watchcases.
		1222.	Watchcases.
1207.	Lighting equipment.....	1207.	Lighting equipment.
		1203.	Collapsible tubes.
1208.	Leaf and foil; collapsible tubes....	1208.	Gold leaf and foil.
		1220.	Tin and other foils, not including gold foil.
1210.	Jewelry.....	1210.	Jewelry.
		1224.	Jewelers' findings and materials.
1211.	Needles, pins, hooks and eyes, and slide and snap fasteners.	1211.	Needles, pins, hooks and eyes, and slide and snap fasteners.
		1201.	Aluminum products.
		1212.	Nonferrous-metal alloys; nonferrous-metal products, except aluminum, not elsewhere classified.
1212.	Nonferrous-metal alloys and products.	1215.	Smelting and refining, copper.
		1216.	Smelting and refining, lead.
		1217.	Smelting and refining, nonferrous metals other than gold, silver, and platinum, not from the ore.
		1218.	Smelting and refining, zinc.

¹ If operating a tin andterneplate dipping department, supplemental data for such departments must be reported on Form 1124.

SPECIAL MANUFACTURES SCHEDULES FOR 1939—Continued

Form No. 1939	Schedule Title 1939	Industry No.	Industry Title 1937
1213.	Silverware and plated ware.....	1213.	Silverware and plated ware.
1301.	Agricultural implements and tractors.	1301.	Agricultural implements (including tractors).
1302.	Adding machines, calculating machines, typewriters, and other business machines.	1302.	Cash registers, adding and calculating machines, and other business machines except typewriters.
		1311.	Scales and balances.
		1314.	Typewriters and parts.
1303.	Electrical machinery and apparatus.	1303.	Electrical machinery, apparatus, and supplies.
1304.	Engines, turbines, water wheels, and windmills.	1304.	Engines, turbines, water wheels, and windmills.
1305.	Machinery and machine-shop products.	1305.	Machinery not elsewhere classified.
		1326.	Machine-shop products.
		1307.	Machine tools.
1307.	Machine tools and accessories.....	1318.	Machine-tool accessories and machinists' precision tools.
1309.	Pumps and pumping equipment..	1309.	Pump (hand and power), pumping equipment, and air compressors.
1310.	Refrigerating and ice-making apparatus.	1310.	Refrigerators and refrigerating and ice-making apparatus.
1313.	Textile machinery; household laundry machines; sewing machines.	1312.	Sewing machines and attachments.
		1313.	Textile machinery and parts.
		1315.	Washing machines, wringers, driers, and ironing machines, for household use.
1319.	Radio apparatus and phonographs	1319.	Radios, radio tubes, and phonographs.
1324.	Cranes; dredging, excavating, and road-building machinery.	1324.	Cranes and dredging, excavating, and road-building machinery.
1325.	Printers' machinery and equipment.	1325.	Printers' machinery and equipment.
1401.	Aircraft.....	1401.	Aircraft and parts.
1404.	Horse-drawn wagons, carriages, sleighs, and sleds.	1404.	Carriages, wagons, sleighs, and sleds.
1405.	Cars and locomotives, steam and electric.	1405.	Cars, electric and steam railroad, not built in railroad repair shops.
		1406.	Locomotives, railroad, mining and industrial, not built in railroad repair shops.
1408.	Motor vehicles; motor-vehicle bodies and motor-vehicle parts.	1407.	Motor-vehicle bodies and motor-vehicle parts.
		1408.	Motor vehicles, not including motorcycles.
1409.	Motorcycles and bicycles.....	1409.	Motorcycles, bicycles, and parts.
1410.	Ship and boat building.....	1410.	Ship and boat building, steel and wooden, including repair work.
1604.	Brooms and brushes.....	1604.	Brooms.
		1605.	Brushes, other than rubber.
1606.	Buttons.....	1606.	Buttons.
1607.	Carbon paper and inked ribbons..	1607.	Carbon paper and inked ribbons.
		1608.	Cigars.
1608.	Tobacco manufactures.....	1647.	Tobacco (chewing and smoking) and snuff.
		1652.	Cigarettes.
1611.	Dentists' equipment and supplies.	1611.	Dentists' equipment and supplies.
1615.	Fur goods.....	1615.	Fur goods—regular factories.
		1665.	Fur goods—contract factories.
1620.	Instruments and apparatus.....	1620.	Instruments and apparatus, professional, scientific, commercial, and industrial.
1624.	Mattresses and bed springs.....	1624.	Mattresses and bed springs not elsewhere classified.

SPECIAL MANUFACTURES SCHEDULES FOR 1939—Continued

Form No. 1939	Schedule Title 1939	Industry No. 1937	Industry Title 1937
1628.	Musical instruments, parts, and materials.	1627.	Musical-instrument parts and materials: Piano and organ.
		1628.	Musical instruments and parts and materials, not elsewhere classified.
		1629.	Musical instruments: Organs.
		1630.	Musical instruments: Pianos.
1631.	Optical goods.....	1631.	Optical goods.
		1633.	Pencils, lead (including mechanical), and crayons.
1634.	Pens, pencils, and crayons.....	1634.	Pens, fountain and stylographic; pen points, gold, steel, and brass.
1636.	Photographic apparatus and materials.	1636.	Photographic apparatus and materials and projection apparatus.
1638.	Roofing, built-up and roll; asphalt shingles; roof coatings other than paint.	1638.	Roofing, built-up and roll; asphalt shingles; roof coatings other than paint.
1640.	Signs and advertising novelties...	1640.	Signs and advertising novelties.
1642.	Sporting and athletic goods not including firearms or ammunition.	1642.	Sporting and athletic goods, not including firearms or ammunition.
		302.	Billiard and pool tables; bowling alleys, and accessories.
1645.	Surgical and orthopedic appliances and related products.	1645.	Surgical and orthopedic appliances and related products.
1648.	Toys and games; baby carriages; children's wheel goods and sleds; playground equipment.	1648.	Toys (not including children's wheel goods or sleds), games, and playground equipment.
		1655.	Carriages and sleds, children's.
1653.	Beauty-shop equipment.....	1653.	Beauty-shop equipment, except furniture.
1679.	Motion pictures.....	1679.	Motion pictures, not including projection in theaters.

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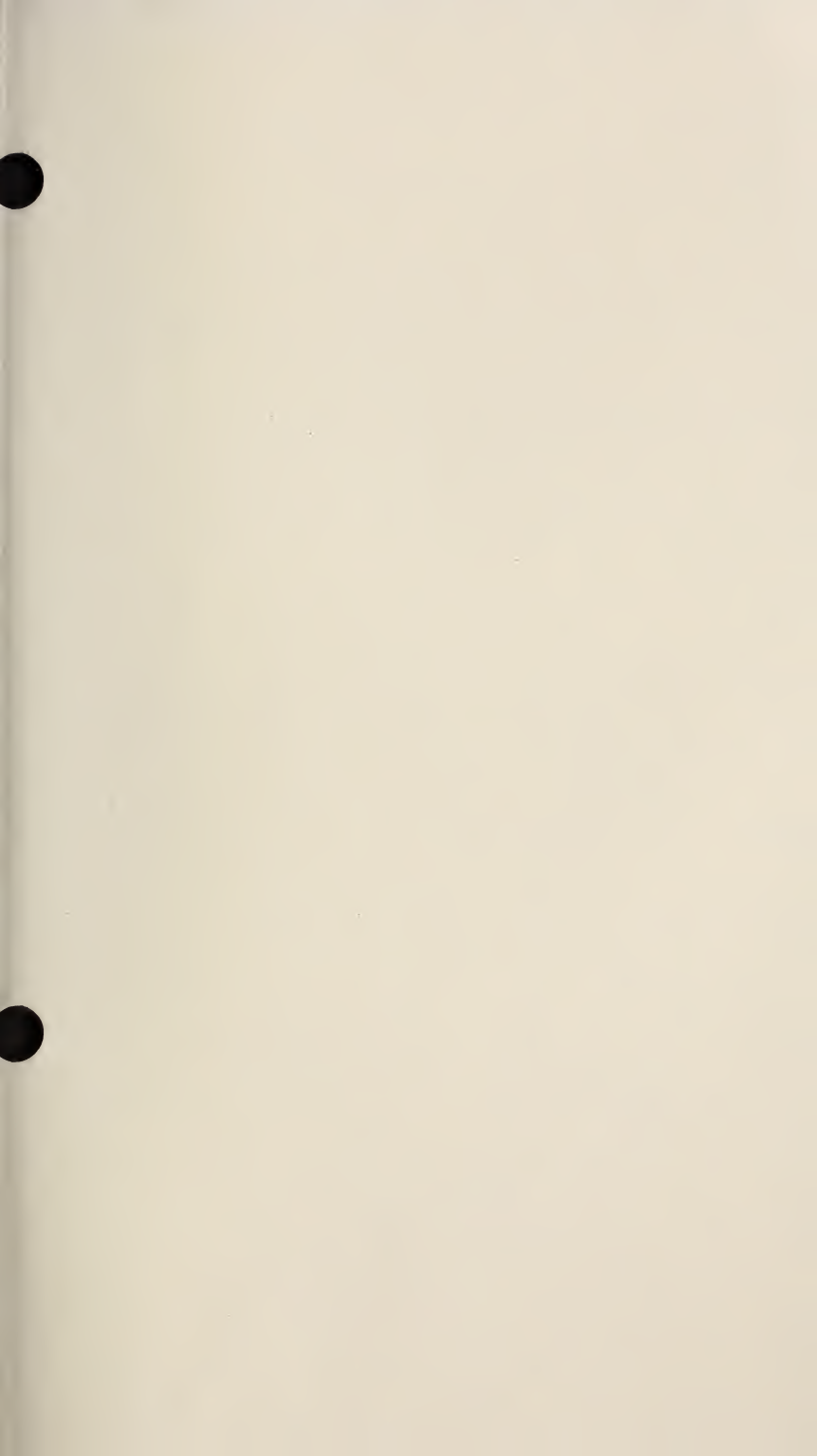
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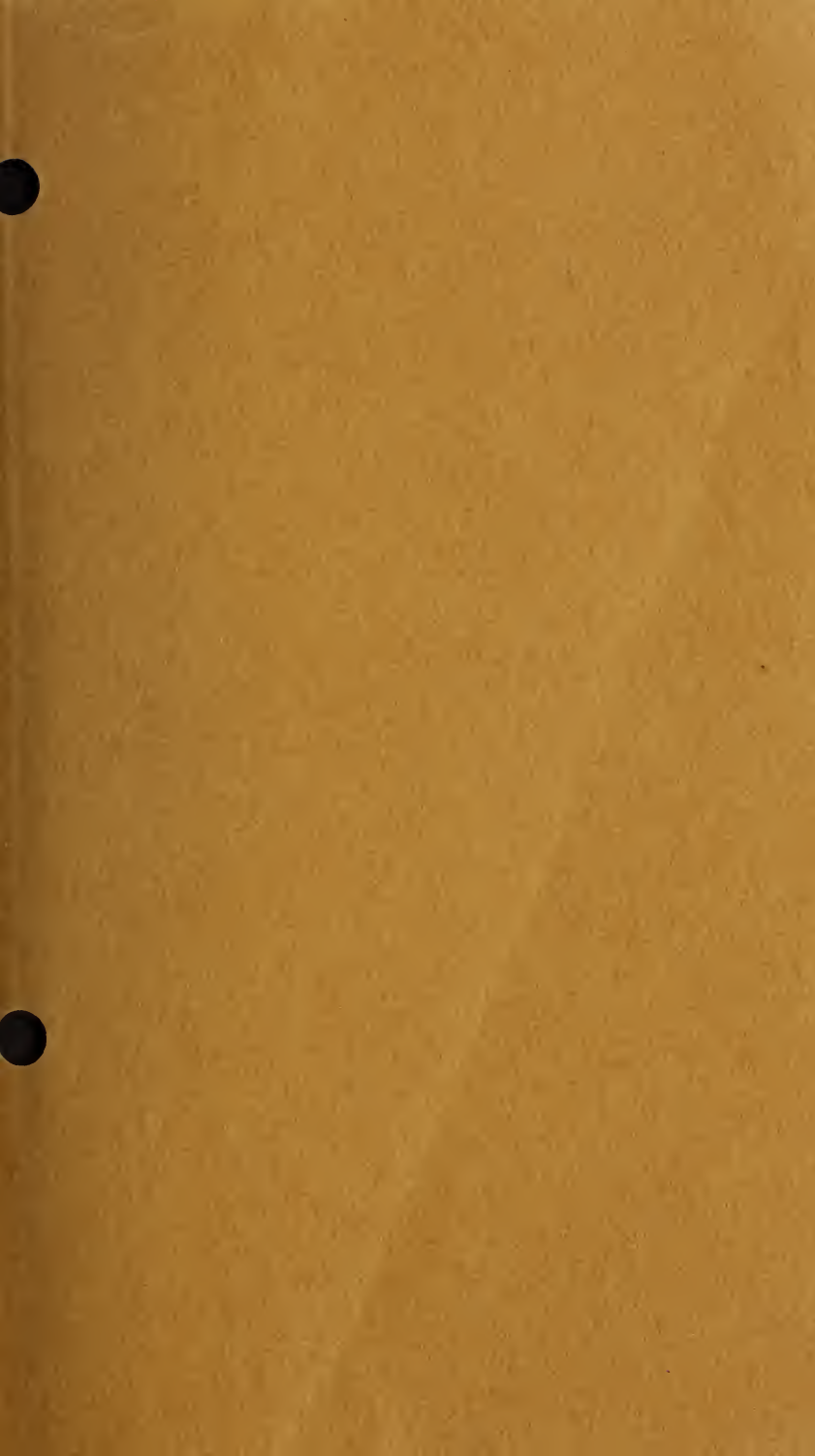
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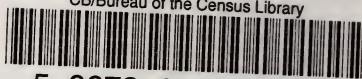
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